SAVANNAH
Revenue Department

2019 Revenue Ordinance

As Adopted on December 6, 2018

Revenue Ordinance of 2019

to

Levy Taxes and Fees and Raise Revenue

For the

City of Savannah Georgia

As adopted on December 6, 2018

Published by
City of Savannah
Revenue Department
Post Office Box 1228
Savannah, GA 31402-1228

CITY OF SAVANNAH

CITY COUNCIL

EDDIE W. DELOACH, MAYOR

ALDERMEN

Mayor Pro Tem	Carolyn Bell
Chairman of Council	Julian Miller
Vice-Chairman of Council	Brian Foster
Bill Durrence	John Hall
Van Johnson, II	Dr. Estella Shabazz
Tony Thomas	

Clerk of Council	Luciana Spracher
City Attorney	W. Brooks Stillwell
City Attorney Emeritus	James B. Blackburn, Sr.
Assistant City Attorneys	Denise Cooper
	Jennifer N. Herman
	Lester B. Johnson III
	William W. Shearouse
City Manager	Rob Hernandez
Chief Community Services Officer	Taffanye Young
Chief Operating Officer	Marty Johnston
Chief Infrastructure and Development Officer	Heath Lloyd

Compiled By

Revenue Director/City Treasurer	Ashley L. Simpson
Utility Billing Administrator	Nicole Brantley
Business Tax and Alcohol Administrator	Judee Jones

Table of Contents

Revenue Ordinance of 2019 ..... ***1***

ARTICLE A. GENERAL ***1***

Section 1. SCOPE; TAXES AND FEES *1*

Section 2. DEFINITIONS *1*

Section 3. JANUARY 1 GOVERNS FOR YEAR *2*

Section 4. PAYMENT REQUIREMENTS *2*

Section 5. DELINQUENCY FEES *2*

Section 6. SPECIFIC PROVISIONS OF ORDINANCE GOVERN *2*

ARTICLE B. PROPERTY TAXES ***3***

Section 1. LEVY OF TAX *3*

Section 2. ASSESSMENT OF PROPERTY *3*

Section 3. EXEMPTIONS *3*

Section 4. TAX RATE *6*

Section 5. PAYMENT DUE DATES *6*

Section 6. PENALTY FOR DELINQUENT PAYMENT *6*

Section 7. RETURN TO COUNTY ASSESSOR REQUIRED *6*

Section 8. PUBLIC UTILITY PROPERTY TAX *6*

Section 9. INDUSTRIAL AREA PROPERTY TAX *7*

Section 10. EXECUTION AND SALE OF PROPERTY UNDER CERTAIN CONDITIONS *7*

Section 11. WATER TRANSPORTATION DISTRICT TAX *7*

ARTICLE C. SALES AND USE TAX ***8***

Section 1. LEVY OF TAX *8*

Section 2. TAX RATE AND BASE *8*

Section 3. COLLECTION AND DISTRIBUTION OF TAX *8*

Section 4. COLLECTION FEES *8*

ARTICLE D. ALCOHOLIC BEVERAGE EXCISE TAX ***9***

Section 1. LEVY OF TAX *9*

Section 2. MALT BEVERAGES *9*

Section 3. LIQUOR *9*

Section 4. WINE *10*

Section 5. RETURNS AND PAYMENT OF TAX BY WHOLESALER *10*

Section 6. SALE TO LICENSED DEALERS ONLY *10*

Section 7. PENALTIES *10*
Section 8. CONDITION FOR DOING BUSINESS *11*
Section 9. CITY EXAMINATION OF RECORDS AUTHORIZED *11*
Section 10. U. S. MILITARY RESERVATIONS EXEMPT FROM TAX *11*
ARTICLE E. HOTEL/MOTEL TAX* *12
Section 1. LEVY OF TAX *12*
Section 2. RATE *13*
Section 3. RETURN; PAYMENT OF TAX *13*
Section 4. COLLECTION FEE *13*
Section 5. PENALTIES *13*
Section 6. EXECUTION AND FI FA *14*
Section 7. CONDITION FOR DOING BUSINESS *14*
Section 8. CITY EXAMINATION OF RECORDS AUTHORIZED *14*
Section 9. USE OF TAX PROCEEDS *14*
ARTICLE F. EXCISE TAX ON RENTAL MOTOR VEHICLES* *15
Section 1. LEVY OF TAX *15*
Section 2. RATE *15*
Section 3. DEFINITIONS *15*
Section 4. CUSTOMER LIABLE FOR PAYMENT OF TAX *16*
Section 5. RETURN; PAYMENT OF TAX *16*
Section 6. COLLECTION FEE *16*
Section 7. PENALTIES *16*
Section 8. EXECUTION AND FI FA *17*
Section 9. CONDITION FOR DOING BUSINESS *17*
Section 10. CITY EXAMINATION OF RECORDS AUTHORIZED *17*
Section 11. USE OF TAX PROCEEDS *17*
Section 12. ANNUAL AUDIT REQUIREMENT *18*
Section 13. TERMINATION OF AUTHORITY TO LEVY THE TAX *18*
ARTICLE G. TAX ON INSURANCE PREMIUMS* *19
Section 1. PREMIUM TAX ON LIFE INSURERS *19*
Section 2. PREMIUM TAX ON ALL OTHER INSURERS *19*
Section 3. ADMINISTRATIVE PROVISION *19*
ARTICLE H. FRANCHISE TAX ON PUBLIC UTILITIES* *20
Section 1. ELECTRIC FRANCHISE FEE *20*
Section 2. GAS FRANCHISE FEE *20*
Section 3. CABLE TELEVISION FRANCHISE FEE *20*
Section 4. TELECOMMUNICATIONS FRANCHISE FEE *20*

Section 5. TELEPHONE FRANCHISE FEE *20*
Section 6. LONG-DISTANCE TELEPHONE FRANCHISE FEE *21*
ARTICLE I. E-911 EMERGENCY TELEPHONE SERVICE FEE ***22***
Section 1. LEVY OF FEE *22*
Section 2. RATE *22*
Section 3. COLLECTION OF FEE *22*
Section 4. REMITTANCE TO CITY *22*
Section 5. ADMINISTRATIVE FEE *22*
Section 6. EXEMPTION FROM FEE *23*
Section 7. CONDITIONS AND USE OF REVENUES *23*
Section 8. ADMINISTRATIVE PROVISION *23*
Section 9. PREPAID WIRELESS SERVICE FEE *24*
ARTICLE J. PARKING FEES ***25***
Section 1. PARKING METER FEES *25*
Section 2. FEES FOR PARKING VIOLATIONS *26*
Section 3. CITY PARKING FACILITY FEES *29*
Section 4. COMMERCIAL DECALS *31*
Section 5. VISITOR DAY PASS *32*
Section 6. FEES FOR TAXICAB ORDINANCE VIOLATIONS *33*
Section 7. PRIVATE TRESPASS TOWING PERMIT FEE. *34*
ARTICLE K. RIVERFRONT PLAZA DOCKING FEES ***35***
Section 1. FEES ESTABLISHED *35*
Section 2. DOCKING FEES *35*
Article L. FIRE SERVICE FEES ***37***
Section 1. FIRE SUBSCRIPTION FEES *37*
Section 2 VEHICLE FIRE SERVICE FEE *37*
Section 3. PREVENTABLE FIRE DEPARTMENT RESPONSE FEES *37*
Section 4. FIRE INCIDENT REPORT FEE *37*
Section 5. COMMERCIAL BURN PERMIT FEE *38*
Section 6. BONFIRE PERMIT FEE *38*
Section 7. FIRE SAFETY TRAINING FEE *38*
Section 8. FIRE EQUIPMENT FEE *38*
Section 9. FIREFIGHTER FEE *38*
Section 10. FIRE MARSHAL FEES *38*
Section 11. PRIVATE FIRE HYDRANT NON-COMPLIANT TESTING AND INSPECTION REPORT FEES. *40*
ARTICLE M. POLICE SERVICE FEES ***41***
Section 1. POLICE RECORD CHECK FEE *41*

Section 2. ALARM SYSTEM SERVICE FEES. *41*

Section 3. PERMIT REQUIRED FOR PRIVATE DETECTIVE AGENCIES, SECURITY SERVICES, AND ALARM SYSTEMS BUSINESSES; FEE ESTABLISHED. *42*

Section 4. OFF DUTY FEES *42*

ARTICLE N. CEMETERY FEES ***44***

Section 1. INTERMENT AND INURNMENT FEES *44*

Section 2. SALE OF INTERMENT RIGHTS *44*

Section 3. FEES FOR CEMETERY SERVICES *45*

Section 4. CEMETERY CODE REFERENCE *46*

ARTICLE O. HARBOR FEES ***47***

Section 1. FEES ESTABLISHED *47*

Section 2. RATE AND BASE *47*

Section 3. PENALTY FOR FAILURE TO PAY *47*

ARTICLE P. INSPECTION FEES ***48***

Section 1. BUILDING PERMIT FEES *48*

Section 2. ELECTRICAL PERMIT FEES *49*

Section 3. MECHANICAL PERMIT FEES *50*

Section 4. PLUMBING PERMIT FEES *50*

Section 5. SIGN PERMIT FEES *50*

Section 6. BILLBOARD SIGN APPLICATION FEES *50*

Section 7. FENCE AND WALL PERMIT FEES *50*

Section 8. EXTRA INSPECTION FEES *50*

Section 10. DEMOLITION AND MOVING OF STRUCTURES *51*

Section 11. LOT CLEARING ADMINISTRATION FEE *51*

Section 12. BUILDING CONDEMNATION/DEMOLITION ADMINISTRATION FEE *51*

Section 13. NUISANCE ABATEMENT PROGRAM ADMINISTRATION FEE *51*

Section 14. EXISTING BUILDING INSPECTION FEES *51*

Section 15. CHANGE NAME ON CERTIFICATE OF OCCUPANCY FEE *51*

Section 16. TEMPORARY CERTIFICATE OF OCCUPANCY REVIEW FEE *51*

Section 17. CODE MODIFICATION / INTERPRETATION REQUEST *52*

Section 18. PERMIT FEES FOR WORK WITHIN PUBLIC RIGHT OF WAY *52*

Section 19. TECHNOLOGY FEE *53*

ARTICLE Q. DEVELOPMENT AND REVIEW FEES ***54***

Section 1. BOARDS OF APPEALS FEES *54*

Section 2. REZONING APPLICATION FEES *54*

Section 3. PRIVATE DEVELOPMENT FEES *54*

Section 4. HISTORIC REVIEW FILING FEES *55*

Section 5. WIRELESS COMMUNICATIONS FACILITIES FEES *56*

Section 6. ZONING CONFIRMATION LETTERS *56*
ARTICLE R. LEISURE AND RECREATION FEES ***57***
Section 1. RECREATION SERVICES FEES *57*
Section 2. CULTURAL AFFAIRS FEES *59*
Section 3. FACILITY FEES *60*
ARTICLE S: EXCISE TAX ON LIQUOR BY THE DRINK ***71***
Section 1. DEFINITIONS. *71*
Section 2. IMPOSITION; RATE OF TAX. *72*
Section 3. COLLECTION OF TAX. *72*
Section 4. DETERMINATION GENERALLY; RETURNS; PAYMENT OF TAX. *72*
Section 5. DEFICIENCY DETERMINATIONS. *72*
Section 6. DETERMINATION IF NO RETURN IS MADE. *73*
Section 7. COLLECTION OF UNPAID TAX. *73*
Section 8. CREDITS FOR OVERPAYMENTS. *74*
Section 9. ADMINISTRATION GENERALLY; RECORD KEEPING. *74*
ARTICLE T. TOUR SERVICE FEES ***75***
Section 1. LEVY OF FEES *75*
Section 2. PERMITS AND FEES *75*
Section 3. PRESERVATION FEE *76*
Section 4. APPLICATION FOR PERMITS AND PAYMENT OF FEES *78*
Section 5. DISPLAY OF PERMITS *78*
Section 6. PENALTIES FOR TOUR ORDINANCE VIOLATIONS *79*
Section 7. EFFECTIVE DATES *79*
ARTICLE U. UTILITY SERVICE FEES ***80***
Section 1. LEVY OF UTILITY SERVICE FEES; EFFECTIVE DATE *80*
Section 2. WATER SERVICE FEES *80*
Section 3. SEWER SERVICE FEES *83*
Section 4. WATER METER SALE, INSTALLATION, AND TAP-IN FEES *87*
Section 5. WATER AND SEWER ADDITIONAL CONNECTION FEES *92*
Section 6. ALTERNATE NEW EMPLOYER ECONOMIC DEVELOPMENT RATES *94*
Section 7. INDUSTRIAL WATER RATES *95*
Section 9. UTILITY DEPOSITS *101*
Section 10. UTILITY DELINQUENCY AND ENFORCEMENT FEES *102*
Section 11. UTILITY CREDITS *103*
Section 12. BILLING OF UNDERPAYMENT; REFUND OF OVERPAYMENT *104*
Section 13. EXEMPTIONS FROM WATER AND SEWER CONNECTION FEES *104*
ARTICLE V: SPECIAL SERVICE DISTRICTS ***105***

Section 1. SPECIAL SERVICE DISTRICT FOR CONVENTION TRANSPORTATION 105
Section 2. SPECIAL SERVICE DISTRICT FOR WATER TRANSPORTATION..... 105
ARTICLE X. MISCELLANEOUS FEES 106
Section 1. RECORD RESEARCH AND COPY FEES 106
Section 2. ADVERTISING FEES..... 106
Section 3. PRODUCTION AND BROADCAST FEES FOR SAVANNAH'S GOVERNMENT CHANNEL 106
Section 4. ENCROACHMENT PETITION FEES 106
Section 5. STORMWATER MANAGEMENT CREDIT FEE 107
Section 6. TREE PROTECTION FEES..... 107
Section 7. SHORT-TERM RESIDENTIAL RENTAL FINES..... 108
Section 8. FILM PERMIT FEES 108
Section 9. BANNER & KIOSK PROGRAM FEES..... 109
Section 10. HONORARY STREET DESIGNATION FEES..... 109
Section 11. SHOPPING CART RECOVERY FEES..... 109
Section 12. MOBILE FOOD SERVICE FEES 110
Section 13. STREET PERFORMER FEES..... 110
ARTICLE Y. BUSINESS TAX..... 111
Section 1. LEVY OF BUSINESS TAX 111
Section 2. PURPOSE AND SCOPE OF TAX..... 111
Section 3. DEFINITIONS..... 111
Section 4. BUSINESS TAX FEE STRUCTURE..... 113
Section 5. BUSINESS TAX SCHEDULE..... 115
Section 6. BUSINESS TAX RESTRICTIONS; REAL ESTATE BROKERS AND AGENTS 116
Section 7. BUSINESS TAX CERTIFICATE REQUIRED; FEE FOR DUPLICATE 116
Section 8. BUSINESS TAX RETURNS; PROCEDURES 117
Section 9. DURATION OF BUSINESS TAX CERTIFICATE..... 118
Section 10. DUE DATE 118
Section 11. DELINQUENCY FEES 118
Section 12. PENALTY FOR VIOLATION; COLLECTION BY CIVIL ACTION 119
Section 13. BUSINESS TAX ON BUSINESS WITH NO LOCATION IN GEORGIA..... 119
Section 14. ALLOCATION OF GROSS RECEIPTS OF BUSINESS WITH MULTIPLE INTRA- OR INTERSTATE LOCATIONS 120
Section 15. EXEMPTION FOR NON-PROFIT ORGANIZATIONS 120
Section 16. VETERAN'S CERTIFICATE OF EXEMPTION 120
Section 17. VOCATIONAL REHABILITATION EXEMPTION 121
Section 18. FREE PERMIT FOR CHARITABLE OR RELIGIOUS SOLICITOR, SOLICITOR FOR SUBSCRIPTIONS 121

Section 19. ECONOMIC DEVELOPMENT CREDITS *121*
Section 20. EVIDENCE OF STATE LICENSING REQUIRED IF APPLICABLE *121*
Section 21. EVIDENCE OF QUALIFICATION REQUIRED IF APPLICABLE *122*
Section 22. BUSINESSES NOT COVERED BY THIS ARTICLE *122*
Section 23. BUSINESS TAX INAPPLICABLE WHERE PROHIBITED BY LAW OR PROVIDED FOR PURSUANT TO OTHER EXISTING LAW *123*
Section 24. GROSS RECEIPTS INFORMATION CONFIDENTIAL *123*
Section 25. AUTHORITY TO ENTER BUSINESS *123*
Section 26. ADMINISTRATIVE AND ENFORCEMENT PROVISIONS; AUTHORITY TO REQUIRE FINANCIAL INFORMATION *123*
Section 27. REGISTRATION FOR BUSINESS NOT COVERED IN SCHEDULE *124*
Section 28. REQUIREMENT OF PUBLIC HEARING *124*
Section 29. SUSPENSION AND REVOCATION *124*
Section 30. ALCOHOLIC BEVERAGE LICENSES *125*
Section 31. INSURANCE LICENSES *128*
Section 32. BUSINESS TAX ON BANKS *129*
Section 33. LISTING OF BUSINESS TYPES *130*
Section 34. REGULATORY FEES *147*
Section 35. REFERENCES *148*
Section 1. SUBSEQUENT AMENDMENT *159*
Section 2. EFFECT UPON PREVIOUS ORDINANCES *159*
Section 3. SEVERABILITY *159*
Section 4. REPEALER *159*
Section 5. EFFECTIVE DATE OF THIS ORDINANCE *160*

Revenue Ordinance of 2019

AN ORDINANCE TO ASSESS AND LEVY TAXES, SERVICE CHARGES, AND FEES FOR THE PURPOSE OF RAISING REVENUE FOR THE CITY OF SAVANNAH; TO REPEAL ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH; TO ESTABLISH AN EFFECTIVE DATE; AND FOR OTHER PURPOSES CONNECTED WITH REVENUE IN SAID CITY.

BE IT ORDAINED by the Mayor and Aldermen of the City of Savannah in Council assembled, and it is hereby ordained by authority thereof, that:

ARTICLE A. GENERAL

Section 1. SCOPE; TAXES AND FEES

On and after January 1, 2019, the inhabitants within the corporate and jurisdictional limits of the City of Savannah, those persons who hold taxable property within the City, those who transact or offer to transact business therein, and those who practice the professions therein, except persons who are exempt from taxation by law, shall pay toward the support of the government of said City the taxes and fees herein prescribed.

Section 2. DEFINITIONS

(A) Person. A *person* is defined for purposes of this Ordinance as any person, firm, corporation, partnership, joint venture, association, estate, trust, business trust, receiver, syndicate, or other group or combination acting as a unit, in the plural as well as the singular number. Any reference to a person in the masculine gender only or in the feminine gender only shall extend and be applied to females and males alike, unless the context indicates otherwise.

(B) City; City of Savannah. The *City* or *City of Savannah* means the Mayor and Aldermen of the City of Savannah, a municipal corporation of the State of Georgia, said definition to include all area within the corporate limits of the City of Savannah.

(C) Revenue Director - City Treasurer. The *Revenue Director* is the division head who directs the Revenue Department of the City of Savannah, made up of the Treasury Unit, Business Tax and Alcohol Unit, Property Tax Unit, and the Utility Services Unit. By appointment of the City Manager, the Revenue Director serves as the City Treasurer, a position established by the Charter of the City. When used in this Ordinance, the term *City Treasurer* or *Treasurer* shall refer to the Revenue Director in the capacity of City Treasurer.

(D) Revenue Director - City Marshal. The *Revenue Director,* by appointment of the City Manager, serves as the City Marshal, a position established by the Charter of the City. When used in this ordinance, the term *City Marshal* or *Marshal* shall refer to the Revenue Director in the capacity of City Marshal.

Section 3. JANUARY 1 GOVERNS FOR YEAR

All taxes hereby and herein required for real and personal property held on the first day of January, and for any business and profession, in which any person may be engaged on that date, shall be considered due and payable for the entire year.

Section 4. PAYMENT REQUIREMENTS

Any amount due under this ordinance shall be due and payable to the City Treasurer and shall be paid in lawful funds of the United States of America. The City Treasurer may require coins to be wrapped in authentic bank coin tubes or wrappers if the amounts of such coins equal or exceed fifty cents in pennies, $2.00 in nickels, $5.00 in dimes, or $10.00 in quarters.

If the Revenue Department offers telephone credit/debit card payment service or online transaction service, a convenience fee may be charged to the customer. There shall be no processing fee for normal paper or in-person credit/debit card transactions. A returned check fee of the greater of $30.00 or 5% of the check amount is authorized.

Section 5. DELINQUENCY FEES

Except where specifically provided otherwise, in the event that any tax, service charge, fee, special assessment, or other charge is not paid when due and is executed according to ordinance, or is otherwise determined to be delinquent, the fee for such delinquency shall be the greater of $5.00 or five percent of the amount due, and in addition thereto an interest charge of one percent per month shall be assessed on the unpaid delinquent balance.

Section 6. SPECIFIC PROVISIONS OF ORDINANCE GOVERN

In the event that any general provision of this ordinance shall be or shall appear to be in conflict with a specific provision hereof, the specific provision as related to the subject at hand shall govern.

ARTICLE B. PROPERTY TAXES

Section 1. LEVY OF TAX

Each person owning real property, including land and improvements, in the City of Savannah on the first day of January, and each person owning or holding in trust or consignment machinery and equipment, merchandise inventories, boats and boat motors, automobiles and other vehicular equipment, aircraft, mobile homes, and every other kind of personal property in the City of Savannah on the first day of January, shall pay a tax upon such property, except upon household goods, personal tools, and other such property as may be exempt from taxation under Georgia law.

Section 2. ASSESSMENT OF PROPERTY

Such tax on real and personal property shall be based on the assessed value thereof as lawfully determined by the Chatham County Board of Tax Assessors by means of returns hereinafter required.

Section 3. EXEMPTIONS

By resolution on December 15, 1988, City Council requested and authorized the Chatham County Assessor to receive enrollment applications and grant property tax exemptions for the City of Savannah.

Although no action of City Council is required in this ordinance, this exemption information is included herein for purposes of clarity and completeness.

(A) Real Property Tax

(1) Pursuant to Georgia law and a public referendum (1988), the City of Savannah granted for 1989 and subsequent years a $30,000.00 homestead exemption on the assessed value of the home of each resident owner who is 65 years of age or over or who is totally disabled if such resident's income does not exceed $11,500.00 annually as declared for Georgia income tax purposes. Pension and Social Security income is excluded from this total to the extent that it is not subject to the Georgia income tax. Certain other exemptions are also provided by Georgia law.

(2) Pursuant to Georgia law and a public referendum (2000), the City of Savannah granted for 2001 and subsequent years a variable homestead exemption equal to the amount by which the current year assessed value of a homestead exceeds the base year assessed value, adjusted annually for inflation.

(B) Personal Property Tax

(1) Level 1 Freeport Exemptions. Pursuant to O.C.G.A. § 48-5-48.2, as it may be amended from time to time, all the following types of tangible personal property are exempted from ad valorem taxation at the rate of 80% within the City of Savannah.

(a) Inventory of goods in the process of manufacture or production which shall include all partly finished goods and raw materials held for direct use or consumption in the ordinary course of the taxpayer's manufacturing or production business in the State of Georgia. The exemption provided for herein shall apply only to tangible personal property which is substantially modified, altered or changed in the ordinary course of the taxpayer's manufacturing, processing, or production operations in this state. For purposes of this section, the following activities shall constitute substantial modification in the ordinary course of manufacturing, processing, or production operations:

(i) The cleaning, drying, pest control treatment or segregation by grade of grain, peanuts, or other oil seeds, or cotton;

(ii) The remanufacture of aircraft engines or aircraft engine parts or components, meaning the substantial overhauling or rebuilding of aircraft engine or aircraft engine parts or components; and

(iii) The blending of fertilizer bilk materials into a custom mixture, whether performed at a commercial fertilizer blending plant, retail outlet, or any application site;

(b) Inventory of finished goods manufactured or produced within the State of Georgia in the ordinary course of the taxpayer's manufacturing or production business when held by the original manufacturer or producer of such finished goods. The exemption provided for herein shall be for a period not exceeding 12 months from the date the property is produced or manufactured; or

(c) Inventory of finished goods which, on January 1, are stored in a warehouse, dock, or wharf, whether public or private, and which are destined for shipment to a final destination outside the State of Georgia and inventory of finished goods which are shipped into the State of Georgia from outside this state and stored for transshipment to a final destination outside this state. The exemption provided for herein shall be for a period not exceeding 12 months from the date the property is stored in this state. Such period shall be determined based on application of a first-in, first, out method of accounting for the inventory. The official books and records of the warehouse, dock, or wharf where such property is being stored shall contain a full, true, and accurate inventory of all such property, including the date of the receipt of the property, the date of the withdrawal of the property, the point of origin of the property, and the point of final destination of the same, if known. The official books and records of any such warehouse, dock, or wharf, whether public or private, pertaining to any such property for which a Freeport exemption has been claimed shall at all times be open to the inspection of all taxing authorities of this stare and of any political subdivision of this state.

(d) As used in this section, the following words, terms and phrases are defined as follows:

(i) Destined for shipment to a final destination outside this state means, for purposes of this Level I Freeport Exemption, that portion or percentage of an inventory of finished goods which the taxpayer can establish, through a historical sales or shipment analysis, either of which utilizes information from the preceding calendar year, or other reasonable, documented method, is reasonably anticipated to be shipped to a final destination outside

this state. Such other reasonable, documented method may only be utilized in the case of a new business, in the case of a substantial change in scope of an existing business, or in other unusual situations where a historical sales or shipment analysis does not adequately reflect future anticipated shipments to a final destination outside this state. It is not necessary that the actual final destination be known as of January 1 in order to qualify for the exemption.

(ii) Finished goods means, for purposes of this Level 1 Freeport Exemption, goods, wares, and merchandise of every character and kind, but shall not include unrecovered, unextracted, or unsevered natural resources, or raw materials, or goods in the process of manufacture or production, or the stock-in-trade of a retailer.

(iii) Foreign merchandise in transit means, for purposes of a Level 1 Freeport Exemption, any goods which are in international commerce where the title has passed to a foreign purchaser and the goods are temporarily stored in this state while awaiting shipment overseas.

(iv) Raw materials means, for purposes of this Level 1 Freeport Exemption, any material whether crude or processed that can be converted by manufacture, processing, or combination into a new and useful product, but shall not include unrecovered, unextracted, or unsevered natural resources.

(2) Level 1 Freeport Exemptions – Fulfillment Centers. Pursuant to O.C.G.A. § 48-5-48.2, as it may be amended from time to time, all the following types of tangible personal property are exempted from ad valorem taxation at the rate of 20% within the City of Savannah.

(a) Stock in trade of a fulfillment center which, on January 1, are stored in a fulfillment center and which are made available to remote purchasers who may make such purchases by electronic, Internet, telephonic, or other remote means, and where such stock in trade of a fulfillment center will be shipped from the fulfillment center and delivered to the purchaser at a location other than the location of the fulfillment center.

The exemption provided for in this section a shall be for a period not exceeding 12 months from the date such property is stored in this state. Such period shall be determined based on application of a first-in, first-out method of accounting for the inventory. The official books and records of the fulfillment center where such property is being stored shall contain a full, true, and accurate inventory of all such property, including the date of the receipt of the property and the date of the withdrawal of the property. The official books and records of any such fulfillment center pertaining to any such property for which a freeport exemption has been claimed shall be at all times open to the inspection of all taxing authorities of this state and of any political subdivision of this state.

Section 4. TAX RATE

The ad valorem tax rate on real and personal property for the current tax year shall be determined upon State approval of the Chatham County Tax Digest, and adopted by an ordinance to amend this ordinance.

The tentative or preliminary tax rate, as estimated to produce budgeted revenues from property taxes, is 13.2 mills on the dollar (.0132) or $13.20 per $1,000.00 in assessed value. There shall be no property tax levied and billed on any tax account on which the assessed value of the property is less than $500.00.

Section 5. PAYMENT DUE DATES

(A) Real Property Tax. Any tax levied on real property shall be payable in semi-annual installments. The first installment shall be due on or before June 1 and the second installment shall be due on or before November 15 of the current tax year.

(B) Personal Property Tax. Any tax upon personal property may be billed in semi-annual installments. The first installment if billed shall be due on or before June 1 and the second installment shall be due on or before November 15 of the current tax year.

(C) Adjustment of Due Dates. The Revenue Director shall have authority to adjust or modify payment due dates and to eliminate the first installment billing should conditions warrant.

Section 6. PENALTY FOR DELINQUENT PAYMENT

In the event that any tax is not paid when due, the outstanding amount shall be subject to immediate execution. The execution fees and interest charge shall be as provided in O.C.G.A. § 48-2-44 and in O.C.G.A. § 48-2-40 and, if required for collection, the City Marshal may assess and collect levy administration fees to include court filing fees, advertising fees, title research and abstract fees, and such other fees as provided for by state law and local ordinance.

Section 7. RETURN TO COUNTY ASSESSOR REQUIRED

Each person liable for property taxes under this ordinance shall make a return to the Chatham County Board of Assessors on forms furnished by the Board and according to the regulations prescribed by the Board of Assessors.

Section 8. PUBLIC UTILITY PROPERTY TAX

Any public utility owning property which is assessed and allocated to the City of Savannah by the Chatham County Board of Assessors or by the Georgia Department of Revenue shall pay to the Savannah Revenue Department a tax at the millage rate adopted for real and personal property within the City.

Such tax shall be billed and shall be due and payable after assessments are certified by the Chatham County Board of Assessors. As a convenience to public utility companies,

the annual tax may be paid in quarterly installments for the first three quarters of the calendar year, based on the previous year's assessment. In such case, the fourth quarterly installment will be the annual tax amount, based on the current year's assessment, less installments paid for the first three quarters. Within 30 days after notification of the assessment for the current year, and final billing of the tax by the City, the full tax for the year shall be due to the Savannah Revenue Department.

Section 9. INDUSTRIAL AREA PROPERTY TAX

Taxes are hereby levied at the rate of five mills on the dollar, or $5.00 per $1,000.00 in assessed value, on all lands and improvements located within industrial areas One, Two, and Three, as set out and described in the Acts of 1950, pages 444, et. seq. *(except Hutchinson Island annexed portions)* upon the assessed value of all land and improvements located within said industrial areas as determined and assessed by the Chatham County Board of Assessors. In consideration of taxes to be paid on real property within the said areas, the City of Savannah shall furnish water service at the prevailing rates and the services of the Fire Department.

Section 10. EXECUTION AND SALE OF PROPERTY UNDER CERTAIN CONDITIONS

Whenever the City Manager, Chief Operations Officer, Chief Financial Officer, or the Revenue Director, either one or all, shall have reason to believe that any personal property subject to taxation is about to be sold or removed, or otherwise disposed of so that the City's lien for taxes may be jeopardized or defeated, then it shall be the duty of the Revenue Director to issue execution for the whole amount of the year's taxes due on said personal property and unpaid at that date. Said execution when issued shall be levied and the property sold in the same manner as though execution had been issued after default, as provided in ordinary cases for City taxes.

Section 11. WATER TRANSPORTATION DISTRICT TAX

Pursuant to City ordinance establishing a Water Transportation District, there shall be levied a special service district tax on property located in the Water Transportation District. This tax shall be based on the values assessed as lawfully determined by the Chatham County Board of Tax Assessors, and shall be taxed at a rate set annually by the Mayor and Aldermen which shall be in addition to the ad valorem tax millage rate as provided in Section 4 of this article The tax rate on real and personal property for the Water Transportation District Tax for 2019 shall be .2 mills on the dollar (.0002) or $.20 per $1,000.00 in assessed value. This tax will be calculated on the net taxable assessed value after application of all allowable exemptions provided by local ordinance and state law. The Revenue Director will bill and collect this tax in the manner prescribed for property taxes as provided in Section 5 of this article.

ARTICLE C. SALES AND USE TAX

Section 1. LEVY OF TAX

Pursuant to the Official Code of Georgia Annotated (O.C.G.A.) 48-8, Article 2, encompassing sections 48-8-80 through 48-8-95, and voter approval by County referendum in 1975, the Chatham County Commissioners by resolution adopted on October 3, 1975 levied the local option sales and use tax for unincorporated Chatham County and for all municipalities within Chatham County, including the City of Savannah. The tax became effective on April 1, 1976. Although no levy of the tax by the City is required, affirmation of the County levy is included herein for purposes of clarity and completeness.

Section 2. TAX RATE AND BASE

The local option sales and use tax rate is one percent of the monetary value of all retail sales of goods and services within Chatham County.

Section 3. COLLECTION AND DISTRIBUTION OF TAX

Sales and use tax revenues are collected by the State Department of Revenue, Sales and Use Tax Division, and distributed to general purpose local governments within Chatham County in accordance with a distribution formula adopted by the participating governments within the County or otherwise determined.

Section 4. COLLECTION FEES

Retail merchants are allowed a commission of three percent of the taxes collected as a deduction in the amount paid to the State Department of Revenue, and the State Department of Revenue deducts one percent of the tax proceeds to defray State handling costs.

ARTICLE D. ALCOHOLIC BEVERAGE EXCISE TAX

Section 1. LEVY OF TAX

Each wholesale dealer in malt beverages, spirituous liquors, or wines shall pay, in addition to the license provided by this ordinance, an excise tax on beverages sold to retailers located within the City of Savannah, in accordance with the schedules shown in Sections 2, 3, and 4 below.

Section 2. MALT BEVERAGES

Rates are established by this ordinance pursuant to the State of Georgia Uniform Local Beer Excise Tax Act of 1974.

Malt Beverages sold in container sizes other than those listed below and in cases containing more or less than the number of containers shown in the sections below shall be taxed at proportionate rates.

$1.20 / case of 48 bottles or cans when each bottle or can contains 6 ounces

$1.40 / case of 48 bottles or cans when each bottle or can contains 7 ounces

$1.20 / case of 36 bottles or cans when each bottle or can contains 8 ounces

$1.00 / case of 24 bottles or cans when each bottle or can contains 10 ounces

$1.20 / case of 24 bottles or cans when each bottle or can contains 12 ounces

$1.40 / case of 24 bottles or cans when each bottle or can contains 14 ounces

$1.60 / case of 24 bottles or cans when each bottle or can contains 16 ounces

$1.60 / case of 12 bottles or cans when each bottle or can contains 32 ounces

$ .44 / barrel, keg, or drum with a capacity of one & one eighth (1.125) gallons

$ .87 / barrel, keg, or drum with a capacity of two & one quarter (2.25) gallons

$1.50 / barrel, keg, or drum with a capacity of 3.875 gallons (1/8 barrel)

$3.00 / barrel, keg, or drum with a capacity of 7.75 gallons (1/4 barrel)

$6.00 / barrel, keg, or drum with a capacity of 15.5 gallons (½ barrel)

$12.00 / barrel, keg, or drum with a capacity of 31.0 gallons (one barrel)

Section 3. LIQUOR

For liquor sold to retailers located within the City of Savannah for sale either by the package or by the drink, an excise tax shall be paid at the rate of twenty-two cents per liter or eighty-three cents per gallon. The tax on liquor sold in other size containers shall be computed at proportionate rates.

Section 4. WINE

For wine sold to retailers located within the City of Savannah, an excise tax shall be paid at the rate of twenty two cents per liter or eighty three cents per gallon. The tax on wine sold in other size containers shall be computed at proportionate rates.

Section 5. RETURNS AND PAYMENT OF TAX BY WHOLESALER

Each wholesale dealer or distributor receiving, selling, shipping, or delivering malt beverages, spirituous liquors, or wines to wholesalers or retailers in the City of Savannah shall, as a condition to the privilege of carrying on said business in Savannah, make a return to the Revenue Department by the twentieth day of the month following the month for which the tax is due, and shall pay therewith the taxes imposed by this ordinance. Upon request of the Revenue Department, said dealer or distributor shall also file with his monthly return a certified copy of his report of Monthly Sales to Retailers made to the State of Georgia Department of Revenue.

Section 6. SALE TO LICENSED DEALERS ONLY

No wholesale alcoholic beverage dealer shall sell or make deliveries of alcoholic beverages to any person, establishment, or alcoholic beverage dealer within the City unless and until such person, establishment, or dealer holds a current City and State alcoholic beverage license of the proper classification; provided, however, that alcoholic beverages may be sold and delivered during the January license renewal period to establishments which were licensed at the same location on December 31 of the previous year.

Section 7. PENALTIES

When any wholesale dealer in alcoholic beverages fails to make a return or to pay the full amount of the tax on or before the due date provided herein, there shall be imposed a penalty to be added to the tax in the amount of $5.00 or five percent of the tax amount due, whichever is greater, if the failure to pay is for not more than 30 days, with an additional $5.00 or five percent, whichever is greater, for each additional 30 days or fraction thereof during which the failure to pay continues; provided, however, that if such failure to pay is due to providential cause shown to the satisfaction of the Revenue Director in affidavit form attached to the return and remittance is within 10 days of the due date, such payment may be accepted without penalty.

In case of a false or fraudulent return or failure to file a return, where willful intent exists to defraud the City of any tax due, a penalty of fifty percent of the tax due shall be assessed, and any wholesale dealer defrauding the City shall be subject to other penalties of law.

Section 8. CONDITION FOR DOING BUSINESS

Payment of alcoholic beverage taxes as provided by this ordinance is a condition for doing business within the City as an alcoholic beverage wholesaler, and failure to pay the tax shall be grounds for revocation of business license in accordance with Article Y, Section 29 of this ordinance.

Section 9. CITY EXAMINATION OF RECORDS AUTHORIZED

For the purpose of ascertaining the correctness of any return required to be filed by this Article, or to determine the amount of taxes due, any authorized representative of the City of Savannah shall have free and complete access at all reasonable times to any books, papers, records, or other information bearing upon said return or taxes due.

Section 10. U. S. MILITARY RESERVATIONS EXEMPT FROM TAX

Nothing herein shall be construed as levying a license fee or tax on malt beverages, spirituous liquors, or wines sold to United States military reservations.

ARTICLE E. HOTEL/MOTEL TAX

Section 1. LEVY OF TAX

Pursuant to O.C.G.A. §48-13-51 (as amended in 1987, 1989, 1998) authorizing each municipality in the State of Georgia to impose, levy, and collect an excise tax upon the furnishing for value to the public of any room or rooms, lodging, or accommodations furnished by any person or legal entity licensed by or required to pay business or occupation taxes to the municipality for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished for value, including short term vacation rental units, there is hereby levied an excise tax on all charges imposed upon the public for the furnishing of any room or rooms, lodgings, or accommodations and which shall also include charges imposed upon the public for services associate with the furnishing of any room or rooms, lodgings, or accommodations within the City of Savannah. This tax shall be imposed upon every person or entity who is a hotel, motel, or short term vacation rental guest and who receives a room, lodging, or accommodations and the tax shall be a debt of the person obtaining the room, lodging or accommodation payable to the person or entity providing such room, lodging or accommodations. The tax shall *not* apply to charges for rooms, lodgings, or accommodations which are provided:

- for continuous occupancy of more than ***thirty*** consecutive days; the tax *shall* apply to the charges for accommodations during the first ***thirty*** days of continuous occupancy;

- to any persons who certify that they are staying in such room, lodging, or accommodation as a result of the destruction of their home or residence by fire or other casualty;

- for meeting rooms and other such non-lodging facilities;

- without charge in money or any other form of direct or indirect compensation;

- to officials or employees of the Georgia state government or any of its instrumentalities, and to officials or employees of Georgia local governments (municipalities, counties, and school districts), when such official or employee is traveling on official public business and provides documentation thereof issued by the governmental unit. Occupancy may be for any period and charges may be paid by any means. Member institutions of the University System of Georgia are instrumentalities of the State.

- to foreign nationals who are members of their legation (diplomatic mission) in this country and who provide documentation thereof issued by the United States Department of State. Occupancy may be for any period.

- to employees of the United States Government and its instrumentalities for accommodations furnished for any period when the charges are paid exclusively by check or other negotiable instrument issued by the United States of America or any of its instrumentalities. Unless the charges are paid directly by the U. S.

Government or one of its instrumentalities, such employees (including military personnel) are *not* exempt from this tax.

Section 2. RATE

The hotel/motel tax rate shall be six percent of taxable charges to the public for lodging accommodations within the City of Savannah. The hotel/motel tax shall be levied at this rate and the resulting revenues shall be used pursuant to the provisions of O.C.G.A. §48-13-51, sub-paragraph (a)(3.2).

Note: An increase in the rate from five to six percent became effective on September 1, 1995, for the purpose of marketing and operating trade and convention facilities. According to State law, the City's authority to levy this additional tax expires on December 31, 2029.

Section 3. RETURN; PAYMENT OF TAX

Each person or firm collecting said tax shall on or before the twentieth day of each month transmit to the Revenue Department a return showing the total charges for the furnishing of rooms, lodging, and accommodations during the preceding calendar month and the tax amount due, and shall remit the tax levied herein. The United States Postal Service's postmark shall constitute evidence of the date of transmittal and remittance. Such return shall be submitted on a form prescribed by the Revenue Department.

Section 4. COLLECTION FEE

Each person or firm collecting said tax shall be allowed a collection fee of three percent of the tax due as a deduction from the amount due, provided that the amount due is not delinquent at the time of payment, and provided further that no other City taxes, fees, or assessments are delinquent.

Section 5. PENALTIES

When any person liable hereunder fails to make a return or pay the full amount of the required tax, a penalty shall be added to the tax in the amount of $5.00 or five percent, whichever is greater, if the failure is for not more than 30 days. An additional penalty of five percent or $5.00, whichever is greater, shall be charged for each additional 30 days or portion thereof during which the failure continues. The penalty for any single violation shall not exceed 25 percent or $25.00 in the aggregate, whichever is greater. Interest shall be charged monthly in addition to the above penalties at an annual rate equal to the Federal Reserve prime rate plus 3 percent from the date the tax is due until the date the tax is paid. However, if such failure is due to providential cause shown to the satisfaction of the Revenue Director in affidavit form attached to the return, and remittance is within 10 days of the due date, such returns may be accepted exclusive of penalties and interest. In the case of a false or fraudulent return or the failure to file a return, where willful intent exists to defraud the City of any tax due herein, a specific penalty of fifty percent of the tax due shall be assessed. All penalties and interest imposed herein shall be payable and collectible by the Revenue Department in the manner as if they were a part of the tax imposed.

Section 6. EXECUTION AND FI FA

In any case where a person or firm liable for paying hotel/motel taxes as provided herein fails to do so, the Revenue Director shall be authorized to determine the amount of taxes due using the best information available, either by return filed or by other means, and to execute and record one or more FI FAs for such unpaid taxes. Any FI FA so executed and recorded shall constitute a lien on the real property of the facility for which the tax is due, and such portion of any other real property owned by said person or firm as may be required to satisfy the total amount due in taxes and penalties.

Section 7. CONDITION FOR DOING BUSINESS

Payment of hotel/motel taxes as provided by this ordinance is a condition for doing business within the City as a hotel or motel, and failure to pay the tax shall be grounds for revocation of business tax certificate in accordance with Article Y, Section 29 of this ordinance.

Section 8. CITY EXAMINATION OF RECORDS AUTHORIZED

For the purpose of ascertaining the correctness of any return required to be filed by this Article, or to determine the amount of taxes due, any authorized representative of the City of Savannah shall have free and complete access at all reasonable times to any books, papers, records, or other information bearing upon said return or taxes due.

Section 9. USE OF TAX PROCEEDS

Pursuant to O.C.G.A. §48-13-51, sub-paragraph (a)(3.2), the City shall expend an amount equal to 33 1/3 percent of the total taxes collected for the purpose of promoting tourism, conventions, and trade shows under a contract with a private sector nonprofit organization as defined by O.C.G.A. §48-13-51, paragraph (8). In addition, the City shall expend an amount equal to 16 2/3 percent of the total taxes collected for the purpose of either marketing or operating trade and convention facilities. Marketing and operating expenditures may include a preopening marketing program for such a facility and an escrow account accrued prior to opening such facility to cover operating expenses to be incurred after the opening of such a facility.

ARTICLE F. EXCISE TAX ON RENTAL MOTOR VEHICLES

Section 1. LEVY OF TAX

Pursuant to O. C. G. A. §48-13-90 through §48-13-96 (as adopted by the General Assembly in March, 1996) authorizing each municipality in the State of Georgia to impose, levy, and collect an excise tax upon certain rental motor vehicles, there is hereby levied an excise tax on the charges to the public for such automotive vehicle rentals from locations within the City of Savannah; provided, however, that the tax shall not be levied upon the fees or charges for vehicle rentals when such charges are excluded as provided in Section 3 of this Article, entitled *Definitions*.

The rental motor vehicle tax shall be levied and the resulting revenues shall be used pursuant to the provisions of O.C.G.A. §48-13-93, sub-paragraph (a)(2), for the purpose of promoting industry, trade, commerce, and tourism; for the provision of convention, trade, sports, and recreational facilities; and for public safety purposes, as described more particularly in Section 9 of this Article, *Use of Tax Proceeds.*

Section 2. RATE

The rental motor vehicle tax rate shall be three percent of taxable charges to the public for rental of motor vehicles within the City of Savannah.

Section 3. DEFINITIONS

The following words and terms shall have the meanings shown below when used in this Article:

(A) Rental Motor Vehicle. *Rental motor vehicle* means a motor vehicle designed to carry ten or fewer passengers and used primarily for the transportation of persons that is rented or leased without a driver regardless of whether such vehicle is licensed in this state.

(B) Taxable Charges. *Taxable charges* are the total charges received by a rental motor vehicle business for the rental or lease of a motor vehicle for 31 or fewer consecutive days, including the total cash and non-monetary consideration for the rental or lease including, but not limited to, charges based on time or mileage and charges for insurance coverage or collision damage waiver, but excluding all charges for motor fuel taxes and sales taxes.

Taxable charges shall *not* include rental charges associated with the rental or lease of a rental motor vehicle if either: (1) the customer picks up the rental motor vehicle outside this state and returns it in this state; or (2) the customer picks up the rental motor vehicle in this state and returns it outside this state.

(C) Taxable Event. Rental charges collected by a rental motor vehicle business when such charge constitutes a taxable event for purposes of sales and use tax under O.C.G.A. Title 48, Chapter 8, Article 1, shall be deemed a *taxable event* for purposes of this Article.

The tax levied hereunder shall be imposed only at the time and place where a customer pays sales tax with respect to the rental charge.

(D) Rental Motor Vehicle Business. A *rental motor vehicle business* is a person or legal entity which owns or leases five or more rental motor vehicles and which regularly rents or leases such vehicles to the public for value.

Section 4. CUSTOMER LIABLE FOR PAYMENT OF TAX

A customer who pays a rental charge that is subject to a tax levied pursuant to this Article shall be liable for the tax. The tax shall be paid by the customer to the rental motor vehicle business, and shall be a debt of the customer to the rental motor vehicle business until it is paid and shall be recoverable at law in the same manner as authorized for the recovery of other debts.

Section 5. RETURN; PAYMENT OF TAX

The rental motor vehicle business collecting the tax shall remit the tax to the City Revenue Department, and the tax remitted shall be a credit against the tax imposed on the rental motor vehicle business. Every rental motor vehicle business subject to a tax levied pursuant to this Article shall be liable for the tax at the applicable rate on the rental charges actually collected or the amount of taxes collected from the customers, whichever is greater.

Each rental motor vehicle business collecting said tax shall on or before the twentieth day of each month transmit to the Revenue Department a return showing the total automotive rental charges collected during the preceding calendar month, the amounts of the various exclusions as provided by this Article, and the tax amount due. Said rental motor vehicle business shall remit the tax to the City of Savannah with its monthly tax return. Such return shall be submitted on a form prescribed by the Revenue Department.

Section 6. COLLECTION FEE

Each rental motor vehicle business collecting the tax levied by this Article shall be allowed a collection fee of *three percent* of the tax due to the City of Savannah. Such collection fee shall be reimbursed in the form of a deduction from the tax amount due, provided that the amount due is not delinquent at the time of payment, and provided further that no other City taxes, fees, or assessments are delinquent.

Section 7. PENALTIES

When any person liable hereunder fails to make a return or pay the full amount of the required tax, a penalty shall be added to the tax in the amount of $5.00 or five percent, whichever is greater, if the failure is for not more than 30 days, plus interest equal to the Federal Reserve prime rate plus 3 percent for each additional 30 days or portion thereof during which the failure continues; provided, however, that if such failure is due to providential cause shown to the satisfaction of the Revenue Director in affidavit form attached to the return and remittance is within 10 days of the due date, such returns may be accepted exclusive of penalties and interest. In the case of a false or fraudulent return

or the failure to file a return, where willful intent exists to defraud the City of any tax due herein, a specific penalty of fifty percent of the tax due shall be assessed. All penalties and interest imposed herein shall be payable and collectible by the Revenue Department in the manner as if they were a part of the tax imposed.

Section 8. EXECUTION AND FI FA

In any case where a person or firm liable for paying rental motor vehicle taxes as provided herein fails to do so, the Revenue Director shall be authorized to determine the amount of taxes due using the best information available, either by return filed or by other means, and to execute and record one or more FI FAs for such unpaid taxes. Any FI FA so executed and recorded shall constitute a lien on the real property of the facility for which the tax is due, and such portion of any other real property owned by said person or firm as may be required to satisfy the total amount due in taxes and penalties.

Section 9. CONDITION FOR DOING BUSINESS

Payment of rental motor vehicle taxes as provided by this ordinance is a condition for doing business within the City as an automotive rental business, and failure to pay the tax shall be grounds for revocation of business tax certificate in accordance with Article Y, Section 29 of this ordinance.

Section 10. CITY EXAMINATION OF RECORDS AUTHORIZED

For the purpose of ascertaining the correctness of any return required to be filed by this Article, or to determine the amount of taxes due, any authorized representative of the City of Savannah shall have free and complete access at all reasonable times to any books, papers, records, or other information bearing upon said return or taxes due.

Section 11. USE OF TAX PROCEEDS

Pursuant to O.C.G.A. §48-13-93, subparagraph (a)(2), this ordinance levying an excise tax on rental motor vehicles shall specify with particularity the authorized projects or purposes, or both, for which proceeds of the tax are to be expended in each fiscal year during which the tax is collected. Such tax proceeds shall be used for one or more of the following purposes:

(a) Promoting industry, trade, commerce, and tourism;

(b) Capital outlay projects consisting of the construction of convention, trade, sports, and recreational facilities, or public safety facilities, including the acquiring, constructing, renovating, improving, and equipping of parking facilities, pedestrian walkways, plazas, connections, and other public improvements associated with such convention, trade, sports, and recreational facilities or public safety facilities or the retirement of debt issued with respect to such capital outlay projects; and

(c) Maintenance and operation expenses or security and public safety expenses associated with capital outlay projects funded pursuant to subparagraph (b) above.

Amounts collected pursuant to this article may be expended pursuant to a contract or contracts with a county, municipality, development authority, downtown development authority, urban redevelopment authority, recreation authority, or any combination of two or more such entities.

In accordance with the purposes authorized by O.C.G.A. §48-13-93, subparagraphs (a)(2) and (a)(3) as set forth above, the City of Savannah will expend the proceeds of this tax to promote trade, commerce and tourism.

Section 12. ANNUAL AUDIT REQUIREMENT

As a part of the annual audit report required under O.C.G.A. §36-81-7, the auditor shall include, in a separate schedule, a report of the revenues and expenditures pertaining to the tax under this Article.

Section 13. TERMINATION OF AUTHORITY TO LEVY THE TAX

Pursuant to O.C.G.A. §48-13-93, subparagraph (a)(4), the tax levied by this Article shall terminate not later than December 31, 2038, and thereafter the City of Savannah shall not be authorized to levy a rental motor vehicle tax.

Note: This ordinance became effective on the first day of the month following the month of its adoption, that day being June 1, 1996. O.C.G.A. Title 48, Chapter 13, provides that the City's authority to levy this tax terminates on December 31, 2038.

ARTICLE G. TAX ON INSURANCE PREMIUMS

Section 1. PREMIUM TAX ON LIFE INSURERS

There is hereby levied an annual tax based solely upon gross direct premiums upon each insurer writing life, accident and sickness insurance within the City of Savannah in an amount equal to one percent of the gross direct premiums received during the preceding calendar year in accordance with O.C.G.A. §33-8-8.1. The tax levied here is in addition to the license fees imposed by this ordinance.

Section 2. PREMIUM TAX ON ALL OTHER INSURERS

There is hereby levied an annual tax upon each insurer, other than an insurer transacting business in the insurance class designated in subsections 1 and 6 of O.C.G.A. §33-3-5, doing business within the City. The tax shall be in an amount equal to 2.5 percent of the gross direct premiums received during the preceding calendar year. Gross direct premiums as used in this section shall mean gross direct premiums as defined in O.C.G.A. §33-8-8.2(a).

Section 3. ADMINISTRATIVE PROVISION

The Clerk of Council is hereby directed to send a certified copy of this Article to the Georgia Insurance Commissioner.

ARTICLE H. FRANCHISE TAX ON PUBLIC UTILITIES

Section 1. ELECTRIC FRANCHISE FEE

Electric light and/or power companies having an office and place of business in the City of Savannah engaged in the sale of electric energy for residential and commercial purposes in the City of Savannah shall pay within 60 days following the end of each quarterly period during the calendar year, a franchise fee of four percent of the gross receipts received from their residential and commercial but not industrial customers. Said payments shall be in lieu of any and all other license tax, excise tax, indirect tax, occupation tax, franchise tax, privilege tax, regulation charge or related fees, taxes or charges, but shall not be in lieu of ad valorem taxes and commercial vehicle decals.

Section 2. GAS FRANCHISE FEE

Any gas company having an office and place of business in the City of Savannah engaged in the manufacture and/or sale of natural gas or manufactured gas in the City of Savannah shall pay within 60 days following the end of each quarterly period during the calendar year a franchise fee of three percent of the gross receipts received from their residential and commercial but not industrial customers. Said payments shall be in lieu of any and all other license tax, excise tax, indirect tax, occupational tax, franchise tax, privilege tax, regulation charge or related fees, taxes or charges, but shall not be in lieu of ad valorem taxes and commercial vehicle decals.

Section 3. CABLE TELEVISION FRANCHISE FEE

Any cable television company doing business within the City of Savannah shall do so in accordance with the cable television regulatory ordinance adopted by the Mayor and Aldermen on December 28, 1989, effective January 1, 1990, and shall pay franchise fees at the rate of five percent of gross income according to that ordinance and any franchise granted thereunder.

Section 4. TELECOMMUNICATIONS FRANCHISE FEE

Pursuant to the Savannah Code, Part 6, Chapter 1, Article DD, entitled *Telecommunications*, adopted by City Council on November 7, 1996, any franchised telecommunications company doing business within the City of Savannah shall within 30 days after the end of each calendar quarter pay a franchise fee of three percent of gross revenue, according to each franchise agreement. This franchise fee shall not apply to any telephone company providing recurring local telephone service as defined and regulated by the Georgia Public Service Commission covered in Section 5 below.

Section 5. TELEPHONE FRANCHISE FEE

Any telephone company having an office and place of business in the City of Savannah engaged in the sale of telephone services in the City of Savannah shall pay within 60 days following the end of each quarterly period during the calendar year a franchise fee of three percent of (1) the gross receipts of recurring local service revenues from Savannah customers and (2) all gross revenues from the rental, lease, or sublease

of any conduit space, or any portion of the franchisee's telecommunications system, or any capacity to another person, whether or not owned in whole or part by the franchisee, for the provision of telecommunications services. From the charges listed above will be deducted the dollar value of the concession granted to the City of Savannah on its telephone charges in the year immediately preceding the current budget year. Said sum shall be in lieu of any and all other franchise, specific, occupational, license, excise and special taxes, charges, levies or assessments of every nature and kind upon said business, but shall not be in lieu of ad valorem taxes and commercial vehicle decals.

As used in this Ordinance, the term "Recurring Local Service Revenues" shall mean:

(a) Monthly charges for local exchange service, including:
   1. Charges for additional listings and joint users,
   2. The guarantee portion of the charge for semi-public pay station services,
   3. Charges for local message rate service, including mobile service local messages, and
   4. Subscriber station revenues from teletypewriter exchange service.

(b) All charges for local private line services including audio and video program transmission services where both terminals of the private line are within the City Limits.

(c) Charges for Morse transmissions, signaling, data transmission remote metering and supervisory control, where both terminal points are within the City Limits.

Section 6. LONG-DISTANCE TELEPHONE FRANCHISE FEE

Any telephone company doing business within the City as a long-distance telephone service, or having cables or wires upon, under, or above the right-of-way of a City street or other public way or property, and not already assessed a franchise fee based on a percentage of revenues, shall be required to pay an annual fee of $5.00 per linear foot of City right-of-way used, with a minimum annual fee of $1,000. The number of linear feet of cable or wire occupying City right-of-way on January 1 of each year will govern for that year. Within 30 days after January 1, each such long-distance telephone company shall submit to the Revenue Department a written certification of the number of linear feet of right-of-way used within the City along with payment at the per foot rate prescribed above.

ARTICLE I. E-911 EMERGENCY TELEPHONE SERVICE FEE

Section 1. LEVY OF FEE

(a) Pursuant to O. C. G. A. §46-5-134 authorizing each local government in the State of Georgia to levy and collect a fee for emergency 911 telephone service under certain conditions, and pursuant to a resolution of the Savannah City Council, an E-911 emergency telephone service fee is levied within the City of Savannah, to be effective 120 days following the date of adoption of said resolution.

(b) Pursuant to O.C.G.A. §46-5-134 authorizing each local government in the State of Georgia to levy and collect a fee for wireless enhanced emergency 911 telephone service under certain conditions, and pursuant to a resolution of the Savannah City Council, a wireless enhanced E-911 emergency telephone service fee is levied within the City of Savannah, to be effective January 1, 2002.

Section 2. RATE

(a) The rate for E-911 emergency telephone service shall be $1.50 per month per exchange access facility provided to each telephone subscriber within the City.

(b) The rate for wireless enhanced E-911 emergency telephone service shall be $1.50 per month for each wireless telephone subscriber whose billing address is located within the City of Savannah.

(c) The rate for E-911 emergency telephone service for Voice Over Internet Protocol (VOIP) service shall be $1.50 per month per exchange access facility.

Section 3. COLLECTION OF FEE

In accordance with the provisions of O. C. G. A. §46-5-134, paragraph (a), (b), and (c), each telephone service supplier within the City shall, on behalf of the City of Savannah, bill and collect the E-911 fee from telephone subscribers to whom it provides exchange telephone service and wireless telephone service in the area served by the E-911 system.

Section 4. REMITTANCE TO CITY

Each telephone service provider shall pay E-911 fees due to the City no less frequently than quarterly, to be remitted to the City no later than 60 days after the close of each calendar quarter.

Section 5. ADMINISTRATIVE FEE

Each telephone service supplier that collects E-911 charges on behalf of the City is entitled to retain as an administrative fee an amount equal to three percent of the gross E-911 receipts to be remitted to the City.

Section 6. EXEMPTION FROM FEE

All exchange access facilities and wireless connections billed to federal, state, or local governments shall be exempt from the E-911 charge.

Section 7. CONDITIONS AND USE OF REVENUES

(a) Pursuant to O. C. G. A. §46-5-134, paragraph (d)(1), all revenues from monthly E-911 charges shall be deposited and accounted for in a separate restricted revenue fund known as the Emergency Telephone System Fund. The City may invest the money in the fund in the same manner that other moneys of the City government may be invested and any income earned from such investment shall be deposited into the Emergency Telephone System Fund.

(b) Pursuant to O. C. G. A. §46-5-134, paragraph (d)(2), 30 percent of all revenues from the wireless enhanced E-911 charges shall be deposited into a separate restricted reserve account of the Emergency Telephone System Fund, which shall be designated as the Wireless Reserve Account. These funds shall be used exclusively for providing wireless E-911 services. The remaining revenues shall be deposited in the Emergency Telephone System Fund.

(c) Pursuant to O. C. G. A. §46-5-134, paragraph (e), money from the Emergency Telephone System Fund shall be used only to pay costs associated with providing E-911 telephone service, including the costs to lease, purchase, or maintain emergency telephone equipment, nonrecurring costs of establishing an E-911 system, the actual cost of salaries of employees hired by City solely for the operation and maintenance of the E-911 system, office supplies of the public safety answering points used directly in providing E-911 system services, and the cost of leasing or purchasing a building used as a public safety answering point.

(d) The City may reduce the E-911 charge at any time by resolution, and shall by resolution reduce the E-911 rate to avert the accumulation of unexpended revenues in the Emergency Telephone System Fund in excess of the limits provided by O. C. G. A. §46-5-134, paragraph (d)(3).

Section 8. ADMINISTRATIVE PROVISION

In accordance with O. C. G. A. §46-5-134, paragraph (d)(2), the City shall, by resolution, reaffirm the necessity for the E-911 charge beginning with the thirteenth month following the month in which E-911 service is first provided within the City and during such month annually thereafter.

Section 9. PREPAID WIRELESS SERVICE FEE

Effective January 1, 2012, Part 4 of Article 2 of Chapter 5 of Title 46 of the Official Code of Georgia Annotated, as amended by Act No. 187, Georgia Laws 2011, authorizes counties and cities that operate a E-911 public safety answering point to impose a E-911 charge on prepaid wireless service at the retail point of sale. A 75 cent fee will be collected at the retail point of sale for each phone sold and each purchase of minutes to reload a prepaid wireless phone. These fees will be remitted to the Georgia Department of Revenue similar to sales tax. The retailer may retain up to 3% of the fees collected to offset the costs of collecting the fee.

ARTICLE J. PARKING FEES

Section 1. PARKING METER FEES

Pursuant to Savannah Code, Part 7, Chapter 1, Article B, entitled *Parking Meters*, Section 7-1069, parking meter fees are levied as shown below.

(A) Managed Parking District. The *Managed Parking District* of the City is the area bounded on the north by the Savannah River, on the east by the eastern curb line of East Broad Street, on the south by the southern curb line of 37th Street, and on the west by the western curb line of West Boundary Street.

(B) Meter Zones. Within the Managed Parking District, parking meter zones are defined and rates are established as follows:

Zone 1: $2.00 for each hour
$2.00 for each hour on River Street parking lots

Zone A *(Core Area)* is defined as that area of the Managed Parking District with the following boundaries:

NORTH: The Savannah River;

EAST: Beginning at the Savannah River, south along the centerline of East Broad Street to the south curb line of Gwinnett Street, then west along the south curb line of Gwinnett Street to the centerline of Drayton Street, then south along the centerline of Drayton Street to the south curb line of 37th Street;

WEST: Beginning at the Savannah River, south along the west curb line of Martin Luther King, Jr. Boulevard to the south curb line of Gwinnett Street, then east along the south curb line of Gwinnett Street to the centerline of Martin Luther King, Jr. Boulevard, then south along the centerline of Martin Luther King, Jr. Boulevard to the south curb line of 37th Street;

SOUTH: The south curb line of 37th Street.

Zone B: $.50 for each hour

Zone B *(Intermediate Area)* is defined as all areas of the Managed Parking District as defined in paragraph (a) above, except those areas defined as Zone A and Zone C.

Zone C: $.30 to $1.00 for each hour

Zone C *(Long-term Parking Areas)* is defined as any street or street segment within the Managed Parking District where long-term parking is appropriate and which has been designated for placing of ten-hour meters.

(C) Deposit of coin required; Hours of operation defined. Except as provided in paragraph (d) below, when any vehicle is parked in any metered space, the operator of the vehicle shall, upon entering the space, immediately deposit or cause to be deposited the charges in legal United States coin(s) in such parking meter, and put such meter in operation. Failure to deposit appropriate coin(s) and put the meter in operation shall constitute a violation of this Article. No charge for the use of a parking meter space shall be made between 6 pm and 8 am weekdays, and no charge shall be made on Saturdays, Sundays, and legal holidays observed by the City of Savannah.

(D) Residential Parking Permits for Meter Zones and Time-Limit Zones.

Residential Permit No Charge (Maximum 3 per Residence)	
Second Residential Permit (Excludes dorms)	$175.00

Residential parking permits are valid in metered spaces and for unlimited parking in time-limit spaces in the block on either side of the street on which the permit holder resides; provided, however, that residential permits are valid only in metered and time limit spaces with time limits which are one hour or more. Residential permits are not valid in front of or adjacent to commercial establishments.

(E) Meter Removal and Replacement Fee (for movie-making and events).

1 - 50 meters =	$100.00 per meter
Next 51 - 100 =	$75.00 per meter
Next 101 and up =	$50.00 per meter

(F) Valet Parking

a. Non-refundable application fee per year	$150.00
b. Per linear foot for curbside space for areas without parking meters	$35.00
c. Per linear foot for curbside space	$35.00
d. Per day per meter space for operational enforcement hours excluding holidays	$9.00
e. Per each sign installed	$100.00

Section 2. FEES FOR PARKING VIOLATIONS

(A) Parking Citations

Pursuant to the Savannah Code, Section 7-1035, the fees for violation of the parking regulations of the City shall be as follows:

(1) Zone 1: Parking overtime on meter	$25.00
(2) Meter feeding exceeding time limit	$8.00
(3) Parking overtime in limited time zone	$20.00
(4) Parking in sweeping zone	$30.00

(5) Parking limited to specific vehicles:

a. Sightseeing tour zone	$20.00
b. Visitor zone	$20.00
c. City vehicle zone	$20.00
d. Taxi zone	$20.00
e. Bus Zone	$20.00

(6) Improper parking - Class A violation:

a. Backing into angle space	$20.00
b. Taking two spaces	$20.00
c. Parking on median	$20.00
d. Passenger loading zone	$20.00
e. Compact space	$20.00
f. Reserved parking space	$20.00
g. Parking in lane	$20.00
h. Parking in freight zone	$20.00
i. Parking in an oversized vehicle space	$20.00
j. Parking in recreation vehicle space	$20.00
k. Other Improper Parking	$20.00

(7) Improper parking - Class B violation:

a. Parking in no-parking zone	$30.00
b. Parking on sidewalk	$30.00
c. Blocking free passage	$30.00
d. Parking in pedestrian crosswalk	$30.00
e. Double parking	$30.00
f. Parking in wrong direction	$30.00
g. Parking in yard	$30.00
h. Yellow Line	$30.00
i. Other Improper Parking	$30.00

(8) Improper parking - Class C violation:

a. Parking by fire hydrant	$50.00
b. Parking in fire lane	$50.00
c. Truck parking where prohibited	$50.00

(9) Improper parking – Class D violation

a. Parking in handicap space	$150.00
b. Parking/Blocking area directly connecting handicap spaces	$150.00
c. Blocking handicap entrance/exit ramp	$150.00

(10) Expired or no State vehicle license tag	$75.00

(11) Motor coach Tour ordinance violation:

a. No tour permit displayed	$250.00
b. No transportation permit displayed	$250.00
c. Idling in a no idling zone	$250.00
d. Touring in a restricted area	$250.00
e. Impeding the flow of traffic	$250.00

f. Motor coach prohibited	$250.00
g. Stopping prohibited	$250.00
h. Other	$250.00

(12) Delivery Vehicles Prohibited - ONLY for commercial vehicles which exceed the maximum gross weight of 10,000 lbs.

a. Commercial delivery vehicles on River St. or ramps after noon	$50.00
b. Stopped or parked on north side of River Street	$50.00

(13) Red light camera - As provided for in Savannah Code Article H. Section 7-1306.

(14) Delivery Vehicles Prohibited - ONLY for commercial vehicles which exceed the maximum gross weight of 10,000 lbs.

a. Commercial vehicles backed into Lower Factor's Walk or other areas not designated as a freight zone	$100.00
b. Dual axle tractor/trailer on ramps	$100.00

(15) Pedicab Violation

a. Article DD. Section 6.2510 - 2523	$100.00
b. Article DD. Section 6.2524 - 2550	$150.00
c. Article DD. Section 6.2504 - 2509	$200.00
d. Article DD. Section 6.2551 – 2555	$200.00

(16) Local Tour Ordinance Violation

a. No tour guide permit	$100.00
b. Touring during restricted hours	$100.00
c. Loading and unloading in unauthorized area	$100.00
d. Impeding the flow of traffic	$100.00
e. Amplification outside vehicle	$100.00
f. No more than two tour vehicles	$100.00

(B) Late Payment Penalty. Pursuant to Savannah Code Section 7-1040, when any person fails to pay the fee as specified in paragraph (a) above within seven calendar days after the citation has been attached to the vehicle, an initial late payment penalty of $12.00 shall be added to the violation fee. A second late payment penalty of $17.00 may be added if such failure to pay exceeds 30 calendar days from the date of the citation.

(C) Vehicle Immobilization, Removal, and Impoundment Fees. Pursuant to the Savannah Code, Section 7-1147, the following immobilization, removal, impoundment, and associated fees are hereby assessed against the owner or responsible person for the enforcement of immobilization procedures:

Immobilization	$60.00
Impoundment and removal procedure	$20.00

Towing and storage - the fees charged by the establishment providing such services

Advertisement - the fee charged by the publisher for an advertisement
Other - the fees charged by any other authorized person or agency providing related

services

Section 3. CITY PARKING FACILITY FEES

Fees for public parking in City off-street parking facilities are levied as follows; provided, however, that the Parking Services Director may establish institutional group rates and promotional rates as appropriate.

(A) State Street Parking Garage

$2.00 per hour or portion thereof; 5am - 5pm, Monday thru Friday
$2.00 flat rate, 5pm to 5am, Monday - Thursday
$5.00 flat rate, 5pm to 5am, Friday
$5.00 flat rate, 5am to 5am, Saturday & Sunday, Monday after 5am daily rate applies
$35.00 per month 3:00 pm – 6:00 am, 7 days a week
$85.00 per month, 5am - 9 pm, Monday - Friday; after 9pm daily rate applies
$100.00 per month (during operating hours)
$180.00 per month, assigned Lane Space- 24 hours a day/7 days a week
$180.00 per month, hotel leased space (during operating hours)
$5.00 to $30.00 special event rate
$20.00 Late Fee – Monthly Payment
$20.00 Replacement Card Fee

(B) Robert E. Robinson Parking Garage

$2.00 per hour or portion thereof; 5am - 5pm, Monday thru Friday
$2.00 flat rate, 5pm to 5am, Monday - Thursday
$5.00 flat rate, 5pm to 5am, Friday
$5.00 flat rate, 5am to 5am, Saturday & Sunday, Monday after 5am daily rate applies
$85.00 per month, 5am - 9 pm, Monday - Friday; after 9pm daily rate applies
$100.00 per month (during operating hours)
$180.00 per month, reserved space during operating hours)
$180.00 per month, hotel leased space (during operating hours)
$35.00 per month 3:00 pm – 6:00 am, 7 days a week
$5.00 to $30.00 special event rates
$20.00 Late Fee – Monthly Payment
$20.00 Replacement Card Fee

(C) Bryan Street Parking Garage

$2.00 per hour or portion thereof; 5am - 5pm, Monday thru Friday
$2.00 flat rate, 5pm to 5am, Monday - Thursday
$5.00 flat rate, 5pm to 5am, Friday
$5.00 flat rate, 5am to 5am, Saturday & Sunday, Monday after 5am daily rate applies
$35.00 per month (3 pm - 6 am next day - 7 days per week)
$85.00 per month, 5am - 9 pm, Monday - Friday; after 9pm daily rate applies
$100.00 per month (during operating hours)
$180.00 per month, reserved space (during operating hours)
$180.00 per month, hotel leased space (during operating hours)
$5.00 to $30.00 special event rates
$20.00 Late Fee – Monthly Payment
$20.00 Replacement Card Fee

(D) River Street Parking Lots

$2.00 per hour, 8am - 8pm, Monday - Saturday; Sundays and City holidays free
$3.00 to $30.00 special event rates

(E) Liberty Street Parking Garage

$1.00 per hour or portion thereof; 5 am – 5 pm Monday thru Friday
$2.00 Flat rate, 5pm to 5am, Monday - Friday
$5.00 flat rate, 5am to 5am, Saturday & Sunday, Monday after 5am daily rate applies
$40.00 per month, 5am to 9 pm, Monday – Friday; after 9 pm daily rate applies
$70.00 per month, during operating hours
$148.00 per month, reserved space during operating hours
$148.00 per month, hotel leased space during operating hours
$5.00 to $30.00 special event rate
$20.00 Late Fee – Monthly Payment
$20.00 Replacement Card Fee

(F) Visitors Center Parking Lot

No charge first hour.
$1.00 per hour or portion thereof; 8am – 6:30 pm Monday thru Saturday;
Sundays and City holidays free
$5.00 to $30.00 special event rate
Overnight Vehicle Parking Prohibited

(G) Civic Center Parking Lot

As contracted or as determined by Civic Center management
$.50 per hour; enforced 24hours/seven days a week
$5.00 to $30.00 special event rate
Residential & Second Residential Decals are prohibited

(H) Whitaker Street Garage

$2.00 per hour or portion thereof, Sunday – Friday; $16.00 daily maximum
$5.00 to $10.00 seasonal flat rate 5am Saturday to 5am Sunday
$35.00 per month (3:00 pm – 6:00 am next day, seven days per week)
$85.00 per month (5am to 9 pm, Monday – Friday; after 9pm daily rate applies)
$100.00 per month (opened 24 hours a day/7 days a week)
$223.00 per month; reserved space (24 hours a day/7 days a week)
$223.00 per month; hotel leased space (24 hours a day/7 days a week)
$5.00 to $20.00 special event rates
$20.00 Late Fee – Monthly Payment
$20.00 Replacement Card Fee

Section 4. COMMERCIAL DECALS

(A) Fee Established. A commercial decal fee is hereby established and required for business vehicles which use marked loading zones within the City and for vehicles used on the streets of the City by any transportation services business regulated by the City (taxicabs, wreckers, tour vehicles, local buses, horse drawn carriages and any other vehicle carrying passengers for hire). For purposes of this Article, a "loading zone" is defined as a City loading zone, freight zone, lane or alley, and officially bagged parking meter which is set aside and used for commercial loading and unloading of merchandise and equipment or for providing maintenance, repair, or construction services.

(B) Benefits and Limitations of Permit. Vehicles operated by a registered or licensed business and displaying a commercial decal, government vehicles, vehicles of non-profit tax exempt organizations, vehicles used to deliver alcoholic beverages by wholesale dealers who collect alcoholic beverage excise taxes for the City, and vehicles operated by a public utility which pays a franchise fee to the City shall be permitted to stop in and use loading zones under the provisions of Savannah Code Section 7-1034. Use of loading zones shall not exceed 30 minutes unless active and visible loading/unloading or servicing is under way. No such vehicle shall be permitted to park on or make deliveries to the River Street area, including ramps, after 11:00 am. Any vehicle used in a transportation services business regulated by the City (taxicabs, wreckers, tour vehicles, local buses, horse-drawn carriages, other vehicles carrying passengers for hire), shall display a current commercial decal, which decal may be issued only after all inspections and other regulatory requirements of the City have been met.

(C) Rate. The annual commercial decal fee for each vehicle shall be as shown below:

Commercial Decals	
General	$160.00
Automotive wrecker/tow truck decal	$80.00
Pedi-cabs decal	$80.00
Taxicab regulatory decal	$80.00
Commercial Meter Permit	$50.00

The commercial decal fee for vehicles placed in service during the year shall be prorated as follows: As of July 1 one half of the annual fee.

Such decal shall be placed on the passenger side of the windshield of each commercial vehicle.

(D) Permit Due Date for Transportation Services Vehicles; Late Payment Fees. The commercial decal fee shall be paid to the Parking Services Department and an annual decal shall be taken out and displayed on each regulated transportation services vehicle on or before January 31. If the decal holder of the regulated transportation services vehicle fails to meet the scheduled inspection date, a $10.00 late payment penalty shall be added to the permit fee. If enforcement action is taken by the City to enforce payment after the due date, a $25.00 penalty shall be added to the permit fee.

(E) Charge for Replacement Decal. The charge shall be $10.00 for issuing a replacement decal when the original decal has been damaged. The damaged decal must be presented to Parking Services at the time the replacement decal is purchased. **Charge for Replacement Permit.** The charge shall be $25.00 for issuing a replacement permit when the original permit has been damaged.

(F) Penalties. Any person violating this Article shall be subject to subpoena to Recorder's Court and fines resulting therefrom. Violation of this Article shall include (a) parking a commercial vehicle in a loading zone without displaying a commercial decal; (b) displaying a commercial decal and using a loading zone if the vehicle is not a bona fide commercial vehicle. Each incident and/or each day shall be deemed a separate violation.

Section 5. VISITOR DAY PASS

(A) Fee Established. The Visitor Day Pass is hereby established to allow visitors to park free on certain meters, to park longer than posted time limits, and to park in the five City parking garages and lots upon availability.

(B) Rate. A two-day (48-hr) Visitor's Day Parking Pass is available for $24.00 or a single day (24-hr) for $15.00 from the Parking Services Department at 100 East Bryan Street, the Savannah Visitors Center at 301 Martin Luther King, Jr. Blvd., and various hotels and inns.

(C) Benefits and Limitations of Pass. This pass authorizes free parking on meters of one hour or more, free parking in the City's lots and parking garages upon availability, and allows exceeding the time limit in time-limit zones. For the pass to be valid, it must be completed in ink and include the dates of issue/expiration and the tag number. Passes are not valid during special events, when altered, in freight zones, lanes, yellow lines, sweeping zones, privately owned parking lots or garages, handicap meters (unless you display a handicap permit), and other restricted areas.

Section 6. FEES FOR TAXICAB ORDINANCE VIOLATIONS

(A) Fines Established. The fees for violations of the regulations of the City of Savannah's Taxicab Ordinance shall be as follows:

	First Offense	**Second Offense Within 12 Months of First Offense**
Section 6-1423. Taxi regulatory permit required	$750.00	$1,000.00
Section 6-1424. Fixed business address required	$750.00	$1,000.00
Section 6-1426. Insurance for benefit of passengers	$750.00	$1,000.00
Section 6-1429. Taxicab driver's permit required	$250.00	$500.00
Section 6-1435. Current state driver's license required	$250.00	$500.00
Section 6-1438. Driver's permit and notice to be displayed	$100.00	$250.00
Section 6-1439. Alteration of permits or notices prohibited	$250.00	$500.00
Section 6-1440. Permit not transferable	$100.00	$250.00
Section 6-1442. Taxicab stand rules	$100.00	$250.00
Section 6-1443. Driver's code of conduct	$250.00	$500.00
Section 6-1446. Identification and marking generally	$100.00	$250.00
Section 6-1448. Identification lights	$100.00	$250.00
Section 6-1451. Safe mechanical condition of taxicabs required	$250.00	$500.00
Section 6-1452. Cleanliness of taxicabs required	$100.00	$250.00
Section 6-1456. Manifest	$100.00	$250.00
Section 6-1457. Taximeter required	$500.00	$1,000.00
Section 6-1458. Maximum rates of fare: posting required – (d)	$250.00	$500.00
Section 6-1459. Receipts	$100.00	$250.00
Section 6-1461. Stands generally	$100.00	$250.00
Section 6-1464. Taxicab parking prohibited in certain areas	$100.00	$250.00
Section 6-1465. Proper dress required	$100.00	$250.00
Section 6-1467. Soliciting passengers prohibited	$100.00	$250.00
Section 6-1468. Impeding traffic while cruising; cruising prohibited at specific locations	$250.00	$500.00
Section 6-1469. Use of designated bus stops prohibited	$100.00	$250.00
Section 6-1470. Carrying more than one fare paying passenger	$100.00	$250.00
Section 6-1471. Restriction on number of passengers	$100.00	$250.00
Section 6-1472. Refusal to carry orderly passengers	$250.00	$500.00
Section 6-1473. Prohibitions of drivers	$100.00	$250.00
Section 6-1474. Smoking prohibited in the taxicab at all times	$100.00	$250.00

Section 6-1475. Taxicab movement prohibited under certain circumstances	$100.00	$250.00
Section 6-1477. Sleeping, lounging, or lying in taxicabs prohibited	$100.00	$250.00
Section 6-1478. Scanners prohibited	$100.00	$250.00
Section 6-1479. Unauthorized firearm in taxicab	$750.00	$1,500.00
Section 6-1483. Taximeters	$500.00	$1,000.00
Section 6-1486. Deadline decal	$500.00	$1,000.00
Section 6-1489. Driving after suspension or revocation	$500.00	$1,000.00
Section 6-1491. Revocation of driver's permit	$750.00	$1,500.00

(B) Late Payment Penalty for Taxi Violations. Pursuant to Savannah Code Section 6-1485, when any person or cab company fails to pay the fee as specified in paragraph (a) above within ten calendar days after the citation has been issued, an initial late payment penalty of $25.00 shall be added to the violation fee. A second late payment penalty of $75.00 may be added if such failure to pay exceeds 30 calendar days from the date of the citation. If a fine is not paid within 30 days of the beginning of the Late Payment Penalty period under this section, the Parking Transportation Supervisor shall suspend the driver's permit and/or remove the taxicab from service until such time as the fine plus the late penalty is paid in full.

(C) Non-exclusivity Clause. The Parking Transportation Supervisor or other designated agents of the City of Savannah, in addition to having the authority to impose fees specified herein, shall retain the authority to also impose permit suspensions, deadline decals, and any other action authorized under the Taxicab Ordinance to enforce said ordinance.

Section 7. PRIVATE TRESPASS TOWING PERMIT FEE.

Pursuant to the City of Savannah Code Section 6-1402, Wrecker Service Ordinance, there shall be assessed an annual permit fee of $100.00 for each wrecker service operating in the City of Savannah engaged in towing vehicles from private property. This annual permit fee is payable annually and is due on or before January 30 each year.

ARTICLE K. RIVERFRONT PLAZA DOCKING FEES

Section 1. FEES ESTABLISHED

Pursuant to the Savannah Code, Article C, Section 4-6062, fees are hereby established for docking and utility services on Rousakis Riverfront Plaza. Reservations for dock 1 & 3 are required in advance. All vessels using a City dock must be registered upon arrival with the Parking Services Department. Call (912) 651-3634; Fax (912) 525-1625, Monday – Friday, 8am to 5pm. After 5pm, weekends and holidays, call (912) 651-6477. Attendant is on duty 24/7 to collect fees. Parking Services is located in the Bryan Street Parking Garage, 100 East Bryan Street, behind the Holiday Inn Express Hotel at Bay St and Abercorn St.

Dock 1 West River Street: vessels up to 250 feet in overall length. This area of the bulkhead is located on the western end of the plaza up-river from the Hyatt Hotel. The pier has vertical stationary pilings. It can accommodate vessels with a minimum length of 18 feet and a maximum overall length of 250 feet.

Dock 2 (floating), River Street at Abercorn Ramp: up to 100 feet - Is the area beginning just east of the tour boats dock behind City Hall and extending eastward to Abercorn Ramp. See the Dock 2 Policy for guidelines specific to this dock. – (no reservations; first-come, first-served)

Dock 3 East River Street: vessels up to 250 feet in overall length. This area of the bulkhead is located on the eastern end of the plaza up-river from the River St. Market Place Dock, which has vertical stationary pilings, cleats and requires fenders; can accommodate any vessel up to about 250 feet that does not need a floating pier.

The piers are located on a commercial shipping channel. The tide variation is 6 to 8 feet. The area has a mean low draft varying from 8 to 14 feet, with an irregular silt and mud bottom.

Section 2. DOCKING FEES

Rates are based on extreme vessel length, and will be computed per 24 hour period.
.

(A) Non-Commercial Vessels. Rates are based on extreme vessel length, and will be computed per 24 hour period.

Classification	**Daily Rate**
Government Vessel	No Charge
Non-profit Organization	$0.50 per linear foot, per day
Educational/Institutional	$0.50 per linear foot, per day
Pleasure Craft	$1.50 per linear foot, per day (on the first day, the first three hours are FREE)

(B) Commercial Vessels. Rates are based on extreme vessel length, and will be computed per 24 hour period. Only passenger and non-passenger commercial vessels, no tugs or barges permitted.

Classification	Rate
Under 125 feet in overall length	$150.00 per arrival, plus $1.00 per and under 250 gross tons linear foot per day or portion thereof
125 feet and over in overall length	$250.00 per arrival, plus $1.00 per or 250 gross tons and over linear foot per day or portion thereof
Local Tour Boat Service	$50.00 per load/unload cycle
Passenger loading/unloading	no docking

Article L. FIRE SERVICE FEES

Section 1. FIRE SUBSCRIPTION FEES

(A) Fee Established. A fire protection subscription fee is hereby established to provide City fire protection services to properties located outside the corporate limits of the City of Savannah (excluding constitutionally-defined industrial zones).

(B) Rate. The annual rate for fire protection service for single-family or townhouse type residential property shall be 1.2 mills (.0012) on the dollar or $1.20 per $1,000.00 applied to the full market value of the protected real property as determined by the Chatham County Board of Assessors; provided however that there shall be a non-prorated minimum charge of $60.00, and a maximum charge of $500.00 for any protected single-family residential premises. For all other property types to receive fire protection service by the City, the annual fee shall be negotiated by the City Manager and ratified by the City Council.

(C) Due Date; Payment Provisions. Fire protection fees shall be paid in advance on a calendar year basis, due for the period January 1 through December 31 of the following year. The annual fee for new accounts shall be prorated by month. The fee for renewal shall be paid within 30 days after billing; otherwise, fire protection services will be discontinued immediately upon expiration of the period for which fees have been paid.

Section 2 VEHICLE FIRE SERVICE FEE

A $250.00 vehicle fire service fee is hereby established for each service call by the Savannah Fire Department to a vehicle owned by a non-resident of the City of Savannah.

Section 3. PREVENTABLE FIRE DEPARTMENT RESPONSE FEES

Where Savannah Fire Services equipment and personnel respond to incidents that are of an avoidable nature, at the discretion of the Fire Official, a fee to compensate Savannah Fire & Emergency Services for the mobilization of equipment and personnel is hereby established. A $250.00 service fee may be charged to individuals for responses by Savannah Fire & Emergency Services to intentional or avoidable incidents.

Section 4. FIRE INCIDENT REPORT FEE

A $5.00 fire incident report fee is hereby established to cover staffing and other costs for the Fire Department to retrieve, copy, and re-file a report.

Section 5. COMMERCIAL BURN PERMIT FEE

A $100.00 commercial burn permit fee is hereby established for the burning of materials consistent with city, state, and federal regulations. A separate fee shall be required for each location, burn site, and/or forced air pit incinerator. The fee provides for a maximum of two on-site inspections. Extra inspection fees as provided in this ordinance shall apply to additional inspections whether requested by the contractor or initiated by the Fire Official.

Section 6. BONFIRE PERMIT FEE

A $50.00 fee shall be established for the permitting of a bonfire. Fire equipment fees shall apply when fire department equipment is deemed necessary by the Fire Official.

Section 7. FIRE SAFETY TRAINING FEE

Where emergency services training and/or certification is required by state law or for other licensing, certification, or accreditation, a fee of fair and reasonable cost will be charged for each person attending a training session. This fee may include the cost of materials, supplies, staff, follow up activities and other incidentals.

Section 8. FIRE EQUIPMENT FEE

A fee shall be established for the use of fire department equipment. Equipment shall be charged at Federal Emergency Management Agency (FEMA) equipment usage rates. Charges shall be per hour based upon a minimum of four hours beginning when the equipment leaves its station and ending upon the equipment's return. Equipment fees do not include fire department personnel.

Section 9. FIREFIGHTER FEE

A fee shall be established for fire department personnel. Minimum staffing for fire department equipment and assignments shall be at the discretion of the Assistant Chief of Operations or their designee. The fee per hour shall be one and a half times the hourly wage of the assigned firefighter/s with a minimum of four hours.

Section 10. FIRE MARSHAL FEES

(A) Fire Protection Systems Inspection Fees. The fee for providing inspections of fire protection systems shall be $8.00 per $1,000.00 of materials and labor with a $40.00 minimum. This fee shall be paid for work being performed on fire protection systems or when required by the Fire Official. Documentation verifying materials and labor shall be provided when required by the Fire Official.

(B) Plan Review Fee. On projects for which plan review services are performed by a fire marshal, but no permit is issued, a plan review fee of $50.00 shall be charged.

(C) Penalty for not Taking out Required Permit. When work starts prior to the issuance of a permit, a penalty fee of $500.00 shall be added to the permit fee, or the permit fee shall be doubled, which ever amount is greater.

(D) After-hours Inspections Fee. An after-hours inspection fee shall be charged for inspections conducted at times other than the regularly scheduled hours established for the assigned Fire Inspector. The fee per hour shall be one and a half times the hourly wage of the Fire Inspector with a minimum of four hours. Fire Equipment Fees per the Revenue Ordinance shall be applicable.

(E) Extra Inspection Fee. When extra inspections are necessary to enforce fire or other applicable codes, due to any of the following reasons, a charge of $50.00 for each re-inspection required, as a result of the same violation:

(1) Work not in compliance with code and/or approved drawings.

(2) Work not ready for inspection upon arrival.

(3) Repairs or corrections not made when re-inspection has been scheduled.

(4) Wrong address.

(F) Underground Fuel Storage Tank Inspection Fees. The owner or operator of underground fuel storage tanks shall pay all City inspections fees that are listed below:

(1) New underground tank installation, per tank inspection	$40.00
(2) Leak detection system installation, per tank inspection	$40.00
(3) New integral piping system installation, per inspection	$40.00
(4) Annual underground tank inspection and inventory check per tank facility.	$60.00
(5) Inspection of the removal or filling and capping of an underground storage tank	$100.00
(6) Inspection of repair or retrofitting of an underground tank or Integral piping system, per tank or piping system inspection.	$40.00
(7) Inspection of the removal operation of the pollutant, per inspection	$40.00

(G) Existing Building Fees. There shall be a minimum fee of $50.00 charged for the examining of any building to identify/address potential fire code requirements for which an application has been made to change a building's occupancy or certify the permitted occupancy.

(H) Fireworks Permit Fee. A fee of $100.00 shall be paid for the conducting of

fireworks displays within Savannah Fire & Emergency Services fire district.

Section 11. PRIVATE FIRE HYDRANT NON-COMPLIANT TESTING AND INSPECTION REPORT FEES.

Private Fire Hydrant Owners failing to provide a current annual hydrant testing and inspection compliance report from an independent service contractor shall pay a fee of $500.00 for the first offense, $750.00 fee for the second offense, and a $1,000.00 fee for the third offense and thereafter.

Section 12: FIRE SERVICE FEE

Part 3, Chapter 2 of the Code of the City of Savannah, Georgia, Article H, Section 3-2091 – 3-2098 is hereby incorporated to enact the Fire Service Fee.

This section will be amended to include such fee upon adoption by City Council.

ARTICLE M. POLICE SERVICE FEES

Section 1. POLICE RECORD CHECK FEE

A $20.00 police record check fee is hereby established to cover manpower and other costs involved for the Savannah Police Department (SPD) to check police files and provide information related thereto.

Section 2. ALARM SYSTEM SERVICE FEES.

(A) Fees Established. Pursuant to City of Savannah Code Section 6-2687, the following service fees are hereby established to discourage excessive false alarms at any single location, enhance the safety of officers of the Savannah Police Department, protect the lives and property of the citizens of Savannah, reduce unnecessary use of public safety resources, and produce revenues to defray a portion of the costs of responses to false alarms.

(B) Alarm User's Registration Fee. Each alarm system business, as defined in Section 6-2601(c) of the City Code must provide the Alarm System Coordinator with a listing of locations that are using an alarm system monitored by said business. This listing must be in computerized format specified by the Alarm System Coordinator. All locations on this listing will be considered registered alarm users. Each alarm system business will be responsible for supplying the Alarm System Coordinator with any changes to its list of registered alarm users. An annual registration fee of $12.00 per residential alarm user and $24.00 per commercial alarm user will be collected and remitted at the time of initial registration by the alarm system business and renewed by April 1 each subsequent year.

Any household headed by a person 65 or older, will receive a rebate or waiver of the annual alarm registration fee.

(C) False Alarm Fees for *Registered* Alarm Users. Excessive false alarms for registered alarm users are considered to be any number in excess of three (3) false alarms during the 12-month billing cycle; except in the case of a household determined to be a Senior Citizen Household as described above in which case the number shall be four (4) false alarms. Upon the fourth false alarm, an alarm user will be assessed and billed a fee of $100 for the excessive alarm and notified of suspension as a registered alarm user. Notice of the false alarm will also be sent to the alarm system company advising of the false alarm fee and advising that the alarm user has been suspended from the list of registered alarm users. Alarm users suspended from the alarm registry will be considered to be unregistered alarm users for purpose of billing false alarms.

(D) False Alarm Fees for *Unregistered* Alarm Users. All false alarm responses to unregistered locations will be billed to the alarm system user. The first through third false alarms at a single location within the 12-month billing cycle will be billed at a rate of $100.00 per false alarm. The fourth through tenth false alarms at a single location during the same time period will be billed at $150.00 per false alarm. The eleventh and all subsequent false alarms during the same time period will be billed at $200.00 per false alarm.

(E) Notices, Billing and Payment of Fees. A notice will be sent to the alarm user and alarm System Company advising of each occurrence of a false alarm. Statements will be mailed monthly detailing the date of each false alarm and the fees due. Payment shall be made to the City within thirty (30) days of the invoice date. In the event of non-payment by a registered user, the Alarm Systems Coordinator will provide written notification to the alarm system company and the alarm system user advising that the user has been removed from the alarm system user's registry, possible loss of police response for alarm calls. To avoid loss of police response, all false alarm fees must be paid and a statement must be provided by the alarm system company that the alarm system has been inspected and that the user has been properly trained on the use of the system. Households determined to be eligible for a rebate or waiver of the annual alarm registration fee as described above in Section B for purposes of the ordinance considered high-risk households and will not be subject to loss of police response unless the household is determined to be a nuisance as provided in paragraph (f) below.

All fees for excessive false alarms at unregistered locations shall be billed at least monthly to the property owner.

All fees for false alarm responses caused by failure of an alarm system business to notify the police department in advance of performing maintenance to an alarm system will be billed to the alarm system business. All such false alarms will be billed at a rate of $100.00 per false alarm at least monthly.

(F) Excessive False Alarms Deemed to be a Nuisance. False alarms in excess of ten in a billing cycle will be deemed a nuisance and shall subject the offender to penalties as provided in Section 1-1013 of the City Code.

Section 3. PERMIT REQUIRED FOR PRIVATE DETECTIVE AGENCIES, SECURITY SERVICES, AND ALARM SYSTEMS BUSINESSES; FEE ESTABLISHED.

Pursuant to City of Savannah Code Section 6-2502 and 6-2503, all businesses engaged in or seeking to engage in a private detective business, a private security business, or an alarm system business shall make application to the Savannah Police Department for a permit to operate said business and shall pay a permit fee of $100.00 at the time of application for a Business Tax Certificate and at the time of annual renewal of the Business Tax Certificate. The application for this permit shall be on a form provided by the Savannah Police Department.

Section 4. OFF DUTY FEES

(A) Administrative Fee. An Administrative Fee of $1.00 per hour will be assessed to all off-duty work performed by SPD officers. This fee will be paid by the entity which hires the officers no less than one week prior to the event for which the officers are hired to work. This fee will be paid in one of the following ways:

(1) If part of an application to rent a park or square, it can be paid with that permit fee

(2) If the private entity frequently hires off-duty officers, they may be billed directly by the City of Savannah

(3) The fee can be paid at the City of Savannah Revenue Department

(B) Vehicle Use Fee. A Vehicle Use Fee of $6.00 per hour will be assessed to off-duty work performed by SPD officers which requires the use of a vehicle during the course of the job. This fee will be paid by the entity which hires the officers no less than one week prior to the event for which the officers are hired to work. This fee will be paid in one of the following ways:

(1) If the private entity frequently hires off-duty officers, they may be billed directly by the City of Savannah

(2) The fee can be paid at the City of Savannah Revenue Department

ARTICLE N. CEMETERY FEES

Section 1. INTERMENT AND INURNMENT FEES

Interment fees in all City of Savannah cemeteries shall be charged according to the following schedule:

Kind of Interment	Price		
	Sunday/Holiday Rate	Standard Rate	Prime Rate*
Adult	$1,125.00	$950.00	$750.00
Child (2 to 10 years)	$800.00	$600.00	$450.00
Infant (up to 2 years)	$750.00	$550.00	$400.00
Amputated limb	$700.00	$550.00	$450.00
Ashes/Cremains	$700.00	$550.00	$450.00

Inurnment fees in all City of Savannah cemeteries shall be charged according to the following schedule:

Kind of Inurnment	Price		
	Sunday/Holiday Rate	Standard Rate	Prime Rate*
Ashes/Cremains	$650.00	$450.00	$350.00

***** The Prime Rate requires that interment fees are paid, interment orders are signed, and funeral services are arranged at least 24 hours before a funeral service scheduled Tuesday through Friday, from 8:00 a.m. to 4:00 p.m. or at least eight normal work hours before a funeral service scheduled for Monday or the day after a City holiday.

Section 2. SALE OF INTERMENT RIGHTS

The selling price for spaces in City cemeteries shall be as follows:

	*Price Per Lot/Niche
Section 1, Greenwich – 2 space lots (standard)	$2,410.00
Section 1, Greenwich – 2 space lots (intermediate)	$2,620.00
Section 1, Greenwich – 2 space lots (prime)	$2,820.00
Section 7, Greenwich – 4 space lots	$4,220.00
Section 8, Greenwich – 4 space lots	$4,220.00
Section 9, Greenwich – 6 space lots	$6,020.00
Section 10, Greenwich – 6 space lots	$6,020.00
Section 12, Greenwich – 1 space lots	$1,120.00
Section 12, Greenwich – 1 cremation space	$520.00
Section S, Bonaventure – 1 space lots	$1,120.00

Section S, Bonaventure – 6 space lots	$6,020.00
Section S, Bonaventure – 12 space lots	$11,540.00
Section T, Bonaventure – 6 space lots	$6,020.00
Section T, Bonaventure – 12 space lots	$11,540.00
7 space lots	$5,900.00
Columbarium 101, standard	$1,420.00
Columbarium 101, prime	$1,620.00
Columbarium 102, standard	$1,420.00
Columbarium 102, prime	$1,620.00

*** Each lot/niche includes a $20.00 recording fee.**

Section 3. FEES FOR CEMETERY SERVICES

Fees for other cemetery services shall be as follows:

Perpetual Care	$19.00 per sq. ft. (determined by lot measurement)
Annual Care	$160.00 per lot per year
Work Permits	
Small Structure	$15.00 per corner marker or flag pole
Medium Structure	$40.00 per foot marker, vase, bird bath, or cradle
Large Structure	$90.00 per monument, slab, coping, fence, bench, statue, or oversized market
Columbarium	$100.00 per structure, plus $30.00 per additional niche
Mausoleum	$100.00
Landscaping	$35.00 per lot, installation $35.00 per lot, annual maintenance
Water supplied to lot owners	$20.00 per lot per year
Burial instruction recording	$20.00 per lot
Lot diagram preparation	$50.00 per lot, each additional adjacent lot $10 per lot
Columbarium Memorialization (per 3 lines)	$300.00
Tent/chair rental	$300.00
Tour fee (up to 30 participants)	$40.00 per hour
Monthly tour pass (any 1 cemetery) walking or bicycle tour (up to 30 guests)	$175.00 per month
Monthly tour pass (any 1 cemetery) Small vehicle tour (up to 15 passengers)	$175.00 per month
Bus or trolley tour (25’ – 35’ long)	$350.00 per month
Monthly tour pass (all cemeteries) walking or bicycle tour (up to 15 guests)	$250.00 per month
Small vehicle tour (Monthly) (up to 15 passengers)	$250.00 per month
Bus or trolley tour (Monthly) 25’ to 35’ long	$550.00 per month
Special Event fee (up to 30 participants)	$50.00 per hour

After-hour (tours/special events/funerals)	$150.00 first hour, $50.00 each additional hour
Filming fee (up to one hour) (up to 30 participants)	$150.00 per hour
Filming fee (Student)	$50.00 per hour
After-hour filming/photography	$250.00 per hour
Temporary urn storage	
Refundable deposit	$1,500.00 per urn
Daily fee	$1.00 per day
Monthly fee	$25.00 per month
Yearly fee	$250.00 per year

Section 4. CEMETERY CODE REFERENCE

Refer to the Savannah Code, Part 4, Chapter 3, for other provisions relating to operation of City cemeteries.

ARTICLE O. HARBOR FEES

Section 1. FEES ESTABLISHED

Pursuant to Code Section 4-6023, harbor fees are established for services provided by the City to vessels and their cargoes in the Port of Savannah.

Section 2. RATE AND BASE

(a) Each transient steamship or motor vessel of 250 net tons or more - $35.00.

(b) Each transient vessel having a net tonnage less than 250 net tons -$20.00.

(c) Each transient tug engaged in towing - $15.00.

(d) Each barge engaged in the coast-wise trade - $10.00.

Section 3. PENALTY FOR FAILURE TO PAY

Whenever any harbor fees are not paid within 30 days after billing, such fees shall become delinquent and shall be subject to delinquency fees and interest as provided in Article A, Section 5 of this ordinance.

ARTICLE P. INSPECTION FEES

Section 1. BUILDING PERMIT FEES

(A) All-inclusive Building Permit Fee. The all-inclusive fee for building permits for additions, renovations and new construction will be determined by the cost of construction.

The cost of construction shall be calculated by multiplying the floor area in square feet by the construction cost multiplier below. Construction costs for renovations may be approved on a staff level.

Residential Construction: square feet (floor area) x $80.00 / square foot

Commercial Construction: square feet (floor area) x $125.00 / square foot

The building permit fee is calculated as follows:

$8.00 per $1,000.00 of Cost of Construction up to $5,000,000, plus
$4.00 per $1,000.00 of Cost of Construction between $5,000,000 and $10,000,000, plus
$2.00 per $1,000.00 of Cost of Construction in excess of $10,000,000.00.

The minimum all-inclusive fee shall be $40.00.

(B) Plan Review Fee.

(1) Fee. A plan review fee shall be charged at the time of the initial plan and application submittal as outlined below:

Cost of Construction	Plan Review Fee
$0 - $6,000.00	$40.00
$6,001.00 - $25,000.00	$50.00
$25,001.00 – $50,000.00	$100.00
$50,001.00 - $100,000.00	$150.00
$100,001.00 - $500,000.00	$200.00
$500,001.00 - $1,000,000.00	$300.00
$1,000,001.00 - $5,000,000.00	$500.00
$5,000,001.00 - $10,000,000.00	$1,000.00
Over $10,000,000.00	$2,000.00

(2) Master Home Plans. The plan review fee for Master Home Plans shall be $200.00. This fee is only collected with the submittal of the Master Home Plan. A $50.00 review fee is required with the subsequent submittals of the individual building permit applications.

(3) Expedited Plan Review Fee for Commercial Building Permit Applications. Applicants may choose to pay for an expedited plan review for commercial building permit applications. This expedited plan review fee shall be charged at the time of the initial plan and application submittal, and shall be calculated as an additional 50 percent of the regular all-inclusive building permit fee.

The minimum Expedited Plan Review Fee for commercial building permit applications shall be $1,000.00.

(C) Working without a permit fee. When work starts prior to the issuance of a permit or exceeds the scope of a permit, a penalty fee of $500.00 shall be added to the permit fee or the permit fee shall be doubled; whichever is greater.

(D) Phased permit fee. A phased permit fee of 50% will be added to the standard permit fee in cases where the applicant decides to separate a project into multiple or phased permits before or after the initial plan review submittal.

(E) Permit extension fee. Building permits may be granted a onetime extension not to exceed 90 days. Subsequent requests may be granted per approval of the building official. Application and payment must be received prior to expiration date of the permit. The minimum fee shall be $500 per occurrence.

(F) Permit reinstatement fee. Permit applications or issued permits that have been revoked or voided may be reinstated within 1 year of expiration subject to the approval of the building official. The minimum fee shall be $500 per occurrence.

(G) Revisions to approved plans. Major revisions to approved plans shall incur a minimum fee of $200.00. Revisions that expand the scope of a permit may require a new permit and fees subject to the determination of the building official.

Section 2. ELECTRICAL PERMIT FEES

No electrical permit fees shall be charged for work which has been included in the scope of a building permit. For work not covered by a building permit, the fees for electrical permits shall be $8.00 per $1,000.00, and any fraction thereof, of total work cost. The minimum fee shall be $40.00.

The fees for temporary installations such as carnivals, circuses, road shows, tent meetings, etc., shall be:

1 - 5 rides, booths, or exhibits	$30.00 (minimum fee)
6 - 10 rides, booths, or exhibits	$35.00
11 - 20 rides, booths, or exhibits	$40.00
21 - 40 rides, booths, or exhibits	$50.00
41 and above	$50.00 + $2.50 each additional

Section 3. MECHANICAL PERMIT FEES

No mechanical permit fees shall be charged for work which has been included in the scope of a building permit. For work not covered by a building permit, the fees for mechanical permits shall be $8.00 per $1,000.00, and any fraction thereof, of total work cost. The minimum fee is $40.00.

Section 4. PLUMBING PERMIT FEES

No plumbing permit fees shall be charged for work which has been included in the scope of a building permit. For work not covered by a building permit, the fees for plumbing permits shall be $8.00 per $1,000.00, and any fraction thereof, of total work cost. The minimum fee is $40.00.

Section 5. SIGN PERMIT FEES

The sign permit fee shall be $8.00 per $1,000.00, and any fraction thereof, of total sign contract value. The minimum fee shall be $40.00.

Section 6. BILLBOARD SIGN APPLICATION FEES

The Billboard Sign Application fee shall be $250.00

Section 7. FENCE AND WALL PERMIT FEES

No fence and wall permit fees shall be charged for work which has been included in the scope of a master building permit. For work not covered by a master building permit, the fees for fence and wall permits shall be $8.00 per $1,000.00, and any fraction thereof, of total construction value of the fence and wall. The minimum inspection fee shall be $40.00.

Section 8. EXTRA INSPECTION FEES

When extra inspection trips are necessary to enforce the Building, Plumbing, Electrical, Mechanical, Fire, Sign, Nuisance Abatement, or other Codes within the responsibility of the Development Services Department, due to any of the following reasons, a charge of $50.00 shall be made for the first re-inspection, and a charge of $100.00 for the second and each subsequent re-inspection required, as a result of the same violation:

(a) Work not in compliance with Code
(b) Wrong address
(c) Work not ready for inspection on arrival

(d) Repairs or corrections not made when re-inspection scheduled

Section 9. AFTER-HOURS INSPECTION FEE

An after-hours inspection fee of $50 per hour with a three hour minimum shall be charged for all hours other than the regularly scheduled hours established for the assigned inspector.

Section 10. DEMOLITION AND MOVING OF STRUCTURES

The permit fee for demolition and moving of structures shall be $40.00 per floor for each structure moved or demolished, or $8.00 per $1,000.00 of contract value, whichever is greater.

Section 11. LOT CLEARING ADMINISTRATION FEE

There shall be a charge for the cost of administering the lot clearing provisions of the City of Savannah ordinances pursuant to Section 9-3003 in the amount of $200.00 against any owner and/or property subject to any procedures there specified.

Section 12. BUILDING CONDEMNATION/DEMOLITION ADMINISTRATION FEE

There shall be a charge for the cost of administering the condemnation provisions of the International Property Maintenance Code in the amount of $300.00 against any owner and/or property subject to procedures there specified.

Section 13. NUISANCE ABATEMENT PROGRAM ADMINISTRATION FEE

There shall be a charge for the cost of administering the Nuisance Abatement Code in the amount of $375.00 against each property subject to the procedures specified in the Savannah Code, Part 9, Chapter 2, Article C, Section 9-2060. In addition thereto, the actual costs of service, filing, and advertisement in the legal organ of complaints, orders, notices, and other proceedings may be charged.

Section 14. EXISTING BUILDING INSPECTION FEES

There shall be a charge for the cost of examining any building, electrical, gas, mechanical or plumbing system for which an application has been received to change the occupancy or certify the permitted occupancy. The minimum fee shall be $50.00.

Section 15. CHANGE NAME ON CERTIFICATE OF OCCUPANCY FEE

The fee to change the name or an address on a permit or certificate of occupancy shall be $50.00

Section 16. TEMPORARY CERTIFICATE OF OCCUPANCY REVIEW FEE

There shall be a non-refundable fee of $500.00 or 5% of the permit fee, whichever is greater, for the review of any request for a Temporary Certificate of Occupancy. Payment of this fee does not guarantee that a certificate will be issued. There will be a $500.00 penalty for occupying a building without a Certificate of Occupancy.

Section 17. CODE MODIFICATION / INTERPRETATION REQUEST

A non-refundable $300.00 fee will be due upon application for individual code modification or code interpretation requests formally prepared by the building official.

Section 18. PERMIT FEES FOR WORK WITHIN PUBLIC RIGHT OF WAY

The following fees shall be required for the processing of applications and issuing permits by the Mobility Services Department for use of and/or work to be performed within the public right of way:

A. Work to be performed in the right of way

Application/Renewal Fee	$45.00
Permit Fee:	
Sidewalk, Closure	$40.00
Lane of Traffic Closure	$40.00
Alley Closure	$40.00
Local Street Closure	$40.00
Major Street Closure w/detour	$80.00

B. Driveway permits application fees

Residential Driveway	$75.00
Commercial Driveway	
Per entrance	$125.00

C. Dumpster/trailer permit application fees

1. **Fee established.** A dumpster/trailer permit fee is hereby established for refuse dumpsters, office trailers, utility/storage trailers, and other such vehicles or structures placed on public property at construction or service sites, thereby making parking spaces or other public areas unavailable for public use.

2. **Application fee.** The permit application fee shall be $20.00.

3. **Rate.** The rate for each dumpster/trailer permit shall be $4.00 per equivalent parking space per day, whether such space is metered, unmetered, marked, or unmarked, whether on the street or in an alley (excluding Sundays or holidays).

4. **Permit issuing and posting.** The Mobility Services Department shall collect permit fees and issue dumpster/trailer permits upon approval.

Any contractor or other person placing a refuse dumpster, trailer, or other vehicle or structure on public property shall first obtain a dumpster/trailer permit and shall display said permit in clear view on or near the permitted vehicle or structure.

5. **Penalties.** There shall be a $10.00 penalty fee added to the cost of any permit issued as a result of City enforcement action. Each incident and/or each day shall be deemed a separate violation. Any person violating this Article shall be subject to subpoena to the Recorder's Court and fines resulting therefrom.

D. Public assembly permits

Application fee	$20.00
Block party event fee	$30.00
Right of way closure	$30.00
Barricade security deposit	$50.00 per two sets obtained

Section 19. TECHNOLOGY FEE

A Technology fee in the amount of $5.00 per permit shall be added to all All-Inclusive Building permits, Standalone Trade permits, Antenna permits, Sign permits, Site Development permits, and similar permits issued by the Development Services Department. The fee may be collected with the Plan Review fee or when the permit is issued.

ARTICLE Q. DEVELOPMENT AND REVIEW FEES

Section 1. BOARDS OF APPEALS FEES

The following fees shall apply for the Zoning, Building, Plumbing, Mechanical, and Electrical Boards of Appeal:

(a) Residential Appeal Applications	$120.00
(b) Commercial Appeal Applications	$350.00

Section 2. REZONING APPLICATION FEES

The fee to file a Rezoning or Text Amendment Application is $600.00.

Section 3. PRIVATE DEVELOPMENT FEES

(a) General Development Plan Review Fee	$300.00
(b) Master Plan Review Fee	$300.00
(c) Site Plan Review	$750 flat fee Additional $250.00 per acre; $875.00 minimum; $12,000.00 maximum
(d) Revised Site Plan Review	$100.00 per sheet
(e) Subdivision Construction Plan Review	$750 flat fee Additional $250.00 per lot
(f) Major Subdivision Plat Review	$500.00 + $150.00 per lot
(g) Minor Subdivision Plat Review	$200.00 + $150.00 per lot
(h) Easement Plat Review	$150.00 per sheet
(i) Minor Revisions to Recorded Plat Review	$85.00 per sheet
(j) Re-submittal (after first three submittals)	$200.00
(k) Soil Erosion Control	$40.00 per disturbed acre
(l) Site Re-inspection	$50.00 for first re-inspection $100.00 per re-inspection after the first reinspection

(m) If work is begun prior to issuance of a site permit, a penalty fee of $500.00 shall be added to the permit fee or the permit fee shall be doubled; whichever is greater.

(n) A Site Plan Review fee shall be paid at the time of the initial submittal for each separate permit requested, including clearing, grading, etc.

(o) A Water Sampling Fee of $30.00 shall be paid for each required water sample collected and submitted for analysis. The total cost of all tests shall be provided to the development/owner and paid in full prior to the release of the water meter (if required) or scheduling the site Final Inspection. The fee for re-sampling and testing shall increase to $100.00 per sample after a specific segment fails two or more tests.

(p) An after-hours inspection fee of $50 per hour with a three hour minimum shall be charged for all hours other than the regularly scheduled hours established for the assigned inspector.

Section 4. HISTORIC REVIEW FILING FEES

In accordance with the Savannah Code, Section 8-3030, as amended and adopted on November 5, 1968, application filing fees for the Historic District Board of Review shall be as follows:

Application for Property Designation	
Existing National Register	$150.00
Non-National Register	$250.00
Application for District Designation	
Existing National Register	$100.00 + $1.00 per property
Non-National Register	$200.00 + $2.00 per property
Application for Certificate of Appropriateness	
Alterations, Additions, New Construction, Awnings, Signs, Paint Color Changes and amended applications	
$0 - $5,000	$25.00
$5,001 - $25,000	$50.00
$25,001 - $50,000	$100.00
$50,001 - $100,000	$150.00
$100,001 - $500,000	$200.00
$500,001 - $1,000,000	$300.00
Over $1,000,000	$500.00
Demolition of a contributing building	$250.00
Appeal Staff Decision	$200.00

All fees after-the-fact applications will be double the normal rate.

Section 5. WIRELESS COMMUNICATIONS FACILITIES FEES

Description	Base Fee	Third Party Review
Concealed Attached WTF	$500.00	$3,500.00 / If required
Co-location, Combining or Modification on Existing Antenna Support Structure	$500.00	$3,500.00 / If required
Attached WTF	$500.00	$3,500.00 / If required
Replacement of Existing Antenna Support Structure	$3,100.00	$3,500.00 / If required
Concealed WTF	$4,000.00	$3,500.00 / If required
New Non-Concealed Antenna Support Structure	$5,000.00	$3,500.00 / If required
Temporary WTF (Cell on Wheels)	$2,100.00	$3,500.00 / If required

Section 6. ZONING CONFIRMATION LETTERS

The fee to request a Zoning Confirmation Letter is $50.00.

ARTICLE R. LEISURE AND RECREATION FEES

Section 1. RECREATION SERVICES FEES

(A) Athletic Fees. Any team participating in league competition will be assessed a fee for that use. The fee will assist in offsetting costs associated with participation in the league. A non-city Resident fee for participation is included in the fee schedule. The following fee schedule is established for athletic fees.

Sport	Class	Fee per team for the season	
		Resident	Non-City Resident
1. Baseball	Youth (8 - 18) Youth (6 - 7)	$100.00 $50.00	$125.00 $75.00
2. Basketball	Adult Youth	$462.00 $100.00	$508.00 $125.00
4. Football	Youth	$100.00	$125.00

(B) Recreation Fees

(1) Cheerleading. Any user who participates in the Cheerleading Camp without team and individual competitions will be assessed a fee of $45.00 per person per session attended for City Residents and $50.00 for Non-City Residents. Any user who participates in the Cheerleading Camp with team and individual competitions will be assessed a fee of $50.00 per person per session for City Residents and $55.00 for Non-City Residents.

(2) Golden Age Centers. Any user that wishes to participate in a Golden Age Center will be assessed a fee of $5.00 per person per year for City Residents and $7.00 per person per year for Non-City Residents to offset the costs of their registration and participation.

(3) Sports and Summer Camps. Any user that participates in the Blackshear Basketball Camp will be assessed a fee of $40.00 per person per week attended for City Residents and $60.00 for Non-City Residents. Any participant in the Summer Camps located in the Centers will be assessed a fee of $40.00 per person per session attended for City Residents and $60.00 per person per session for Non-City Residents.

(4) Tennis. A fee of $10.00 per hour will be charged for the use of a tennis court for City Residents and $15.00 per hour for Non-City Residents. A Tennis Pro Fee of $15.00 per hour will be charged for use of courts. Any Resident that participates in the Adult Team Tennis League will be charged $54.00 for participation and any Non-City Resident will be charged $59.00. An additional pay option will include an Annual fee for the Adult Team Tennis Leagues of $197.00 for City Residents and $210.00 for Non-City Residents.

(5) Transportation for Therapeutics. Any user that wishes to be transported to and from the Therapeutics Summer Camp will be charged a fee of $10.00 per person per week for that service.

(6) Instructional Swimming. Any user that participates in the instructional swimming program will be assessed a fee of $25.00 for eight lessons for City residents and $30.00 for Non-City Residents.

(7) Bacon Park Golf Course Fees. Any user that wishes to play gold at the Bacon Park Golf Course will be charged the following fees:

Round Fees **Daily Rates**			
Ross Course	**Fee**	**Legends Course**	**Fee**
With Cart		**With Cart**	
18 Holes with Cart	$44	18 Holes with Cart	$44
9 Holes with Cart	$28	9 Holes with Cart	$28
18 Holes with Cart (Senior/Military)	$36	18 Holes with Cart (Senior/Military)	$36
9 Holes with Cart (Senior/Military)	$26	9 Holes with Cart (Senior/Military)	$26
Without Cart		**Without Cart**	
18 Holes – No Cart	$22	18 Holes – No Cart	$22
9 Holes – No Cart	$16	9 Holes – No Cart	$16
18 Holes – No Cart (Senior/Military)	$17	18 Holes – No Cart (Senior/Military)	$17
9 Holes – No Cart (Senior/Military)	$14	9 Holes – No Cart (Senior/Military)	$14
18 Holes – No Cart (Junior)	$12	18 Holes – No Cart (Junior)	$12
9 Holes – No Cart (Junior)	$8	9 Holes – No Cart (Junior)	$8

Memberships		
Regular	Walking	$2,000
	Cart	$1,000
Senior/Military	Walking	$1,500
	Cart	$1,000
Junior	Walking	$400
Corporate	Cart Included	$5,000
Family	Cart Included	$3,500

Instruction		
Adult	45 minutes	$60
	30 minutes	$40
	15 minutes	$25
Junior	45 minutes	$45
	30 minutes	$30
	15 minutes	$20

Range	
Small	$3.50
Large	$7.00
All You Can Hit	$15.00

Section 2. CULTURAL AFFAIRS FEES

(A) Visual Arts. Any city resident participating in one of the arts classes will be charged up to $175.00 per class per person for instruction. Any non-city participating in one of the arts classes will be charged up to $190.00 per class per person for instruction. Programs requiring additional materials will be charges a $25.00 fee. Any city resident participating in a ceramic, metal, or glass studio session will be charged $175.00. Any non-city resident participating in a ceramics, metal, or glass studio session will be charged $190.00. Any city resident participating in an Arts Workshop will be charged up to $100.00 per class per person. Any non-city resident participating in an Arts Workshop will be charged up to $125.00 per class per person. Any city resident participating in a Youth Art Summer Camp will be charged $165.00 per one week session per person. Any non-city resident participating in the Youth Art Summer Camp will be charged $185.00 per one week session per person. Spring/Sumer Camps will be charged at a rate of $175 per week per camper. Arts program fees will be charged at a rate of $45.00 to $55.00.

(B) Rental. Any user wishing to reserve the Cultural Affairs facility will be charged as follows:

	City Resident	Non City Resident
(1) Meeting Rooms	$75.00 per 2 hours per event $60.00 per 2 hours per non-profit event	
(2) Gallery	$80.00 per hour per event $65.00 per hour per non-profit event	
(3) Classroom	$75.00 per 2 hours per event $60.00 per 2 hours per non-profit event	
(4) Visual Arts Classroom	$175.00 per event	$190.00 per event
(5) Theater	$900 per performance (3 hours) $750 per rehearsal (3 hours) $750 per non-profit performance (3 hours) $600 per non-profit rehearsal (3 hours)	

(6) Maker's Space Workshop	$250.00 per event (3 hours) $200.00 per non-profit event (3 hours)	
(7) Performing Arts Studio	$250.00 per performance (2 hours) $175.00 per rehearsal (2 hours) $235 per non-profit performance (2 hours) $150 per non-profit rehearsal (2 hours)	
(8) Additional Facility Supervision	$15.00 per hour	$30.00 per hour
(9) Kitchen/Concessions	$75.00 per event	
(10) Maintenance Fee	$50.00 per event space	$50.00 per event space
(11) Table/Chair Rentals	$10 per table $7 per chair	

Section 3. FACILITY FEES

(A) Athletic Fields, Complexes, and Swimming Pools

(1) Athletic Fields. Any user wishing to reserve an athletic field will be charged as follows. Additional time in increments of three hours can be reserved at the same cost.

	Per Event Field
(a) One day of unsupervised use (for informal play)	City Resident $75.00 Non-City Resident $85.00
(b) Three hours of supervised use (for league play with officials)	City Resident $75.00 Non-City Resident $85.00

See Section 4 for information on Synthetic/Turf Fields.

(2) Paulsen Complex. Any user wishing to reserve Paulsen Complex will be charged as follows:

	Per Event
(a)All day Saturday, Saturday night, and Sunday without lights	City Resident $250.00 Non-City Resident $300.00
(b)All day Saturday and Saturday night	City Resident $150.00 Non-City Resident $200.00
(c)All day Saturday without lights	City Resident $100.00 Non-City Resident $150.00

(3) Swimming Pools. Any user wishing to reserve a swimming pool will be charged $65.00 per hour per event for that use.

(4) Synthetic Fields. Any user wishing to reserve Morris Field or Knight Field will be charged as follows:

Youth Team Practice	Any Sport	$25 per date
Youth Team Game	Any Sport	$50 per date
High School		
	Football	$200/date
	Football [JV]	$75/date
	Soccer	$75/date
	Lacrosse	$75/date
College		
	Soccer	$200/date
	Lacrosse	$200/date
Professional Level		$250/date
	Any Sport	

(B) Recreation Centers. Any user wishing to reserve a center must reserve the center for a minimum of two hours and be charged as follows:

	City Resident	**Non-City Resident**
(1) Dances	$60.00 per hour per event	$65.00 per hour per event
	$30.00 per hour for basketball games	$35.00 per hour for basketball games
(2) Meeting Rooms	$85.00 per hour per event	$110.00 per hour per event
3) Reunions or Wedding Receptions	$85.00 per hour per event	$110.00 per hour per event
(4) Use of Gym	$25.00 per hour for practices	$28.00 per hour for practices
(5) Summer Camp	$40.00 per week	$60.00 per week
(6) After School Tutorial Program	$20.00 per month	$25.00 per month
(9) Birthday Party Packages	$75.00-150.00 does not include rental of recreation areas	

(C) Parks and Squares. Use of City parks and squares is governed by the *Parade and Public Assembly Ordinance* and *Regulations, Policies, Procedures and Fees for Special Events in the City's Scenic Parks and Squares;* and *Regulations, Policies, and Procedures for Special Events and Public Gatherings in the City's Ellis Square.*

Any City Resident or Organization, except a Non-profit organization, wishing to obtain a permit under the Parade and Public Assembly Ordinance will be charged $325.00 minimum per event for up to three hours use during the Peak and Off Season. A Non-City Resident will be charged $625.00 during the Peak Season and $475.00 during the Off Season. Peak Season months are March, April, May, September, October, and November. Off Season months are January, February, June, July, August, and December. If plans call for additional time, the fee will be based upon $60.00 per hour with a maximum of $800.00 per day. The time will begin when the set up for the event

begins and stop when the cleanup for the event ends. All events will be scheduled on the hour. Only two events per day may be scheduled for a park or square.

Savannah Police Department security should be provided for all events held in City parks and squares at the expense of the user. Security costs are a minimum of $104.00/event per officer. Events over four hours are charged at a rate of $26.00 per hour per officer. If event is held on a Sunday or Holiday, the rate is $32.00 per hour. If more than four (4) officers are required, then a supervisor will need to be hired at a rate of $39.00 per hour.

1) **Forsyth Park North & Fragrance Garden & Daffin Mall Area & Squares**

Resident Fee:	$325
Non-Resident Fee:	$475
Non-Profit Fee:	$100

2) **Southern Forsyth Park and Daffin Park for use for athletic events**

Commercial User Fee	$150.00 per field per day
Non-Profit event sponsors	$100.00 per field per day

3) **Forsyth Park Band Shell**

Rental Fee:	$600

4) **Rousakis Plaza.** Rousakis Plaza is defined as the area bounded on the North by the Savannah River, on the South by River Street, on the East by the Lincoln Street Ramp, and on the West at Martin Luther King Boulevard and River Street.

Arbor Area at Rousakis Plaza Fee:	$275.00 per event per day
Piazza or Harbourside Area Fee:	$150.00 per event per day
Entire Riverfront Area Fee: (Commercial User)	$400.00 per event per day

Any Non-City Resident wishing to reserve any portion of Rousakis Plaza will be charged an additional $150.00.

Any user wishing to subcontract any area of Rousakis Plaza to a food, beverage or craft vendor will be charged a $20.00 fee per vendor per day.

5) **Pavilions and Picnic Shelters**. If a user wishes to reserve a pavilion or picnic shelter, the following fee schedule has been established.

(a) Daffin Park Pavilion	City Resident	$175.00 per day
	Non-City Resident	$200.00 per day
	Non-Profit	$60 per day
(b) Bowles Ford Picnic Shelter	City Resident	$50.00 per day

	Non-City Resident	$60.00 per day
(c) Hull Park Pavilion	City Resident	$50.00 (two hours)
	Non-City Resident	$65.00 (two hours)

6) Spray Pools. If a user wishes to reserve the use of a spray pool, a fee of $15.00 per hour will be assessed.

7) Damage Deposit. Any user desiring to conduct an event in a City park or square will pay a refundable maintenance deposit. The deposit will be set aside to cover the cost of any damages or cleanup costs resulting from an event. Any costs for damages or cleanup which exceeds the deposit amount will be assessed in addition to the deposit amount.

(a) 1-50 people	$50.00
(b) 51-100 people	$125.00
(c) 101-150 people	$200.00
(d) 151 or more people	$1.50 per person up to a maximum of $1000.00

8) Surcharge for Use of Golf Carts. Any user that requires the use of a City of Savannah golf cart for load in and loading purposes will be charged a fee in the amount of $25 per cart per day.

(D) Ellis Square – The use of Ellis Square shall be governed by the current Policies, Procedures, and Fees for Special Events and Public Gatherings in the City's Ellis Square as approved and administered by the Office of Special Events, Film, and Permits as provided herein.

It is expressly declared that the purpose of these regulations, policies, and procedures is to provide a guideline for those users who choose to use outdoor areas of City facilities for a "special event" or "public gathering" as defined below, and to establish a fee structure for such use to partially defray the costs of administering this service and the additional costs and expenses to maintain the parks. Private weddings and receptions are not permitted.

APPLICABILITY:

This Policy is applicable to ELLIS SQUARE.

A "public gathering" is a gathering for which a permit is required as provided by the Public Gathering Ordinance, Savannah Code 3-6001 to 3-6008, regardless of whether it is also a "special event."

Application for a special event and/or public gathering permit may be made on a single form, available through the Office of Special Events, Film, and Tourism as described below. Applications for those events which are both "public gatherings" and "special events" must satisfy the requirements for both a "public gathering " and a "special

event" permit, as described in the Public Gathering Ordinance and these Regulations.

PERMITS:

A user is responsible for adhering to and complying with all rules and regulations pertaining to the use of ELLIS SQUARE, with all permit directions and conditions and with all applicable laws and ordinances. Any violation may result in the forfeiture of deposits. Please read all information provided before returning the user permit.

Permits are granted on a first come, first serve basis. The damage deposit and special event or public gathering permit application are required to confirm a reservation. The date(s) requested cannot be guaranteed until the payment is received. The damage deposit is refundable. However, it will be held until the permit is denied, or the agreement pursuant to any granted permit is fulfilled.

Applications for ELLIS SQUARE use for public gatherings must be submitted in writing at least five days prior to event date with activities and events outlined in detail. Applications for special events must be made no later than 20 days in advance. In either case, details are to include all components of event such as type of event, activities included, expected attendance, staging, tent usage, entertainment, electricity, etc. Applications for a Special event permit an on-site meeting to review the event at least two weeks prior to the date of the event. Contact Office of Special Events, Film, and Tourism, 351-3837, to schedule the onsite meeting.

The closing of ELLIS SQUARE for private ticketed events is prohibited.

Public gathering/special event permit applications are available from the Office of Special Events, Film, and Permits, P. O. Box 1027, Savannah, Georgia 31402 or by calling 351-3837. The Office of Special Events, Film, and Permits is located in Daffin Park and is the agency responsible for park reservation.

INSURANCE REQUIREMENTS FOR SPECIAL EVENTS:

Insurance for all special events with an expected attendance of 150 or more, for which will require placement of a tent.

1. General Liability: Limits
   $100,000.00 per person
   $200,000.00 per occurrence (Single Day Events)
   $1,000,000.00 per occurrence (Multi-Day Events)

- If Applicable-

2. Worker's Compensation: Limits
   Georgia Statutory Limits

3. Automobile Liability: Limits
   $100,000.00 per person

$200,000.00 per occurrence

Proof of such coverage should be in the form of a Certificate of Insurance presented to the Office of Film, Special Events, and Permits [(912) 351-3837] at least five (5) days prior to commencement of the event. The insurer shall endeavor to give notice to the City in the event that such coverage is canceled for any reason.

In the event the user has any questions regarding the above insurance requirements they should contact the City's Risk Manager at (912) 651-6400.

SECURITY PRE-PAYMENT:

Savannah Police Department security should be provided for all events held in ELLIS SQUARE at the expense of the user. Security costs are a minimum of $104.00/event per officer. Events over four hours are charged at a rate of $26.00 per hour per officer. If event is held on a Sunday or Holiday, the rate is 32.00 per hour. If more than four (4) officers are required, then a supervisor will need to be hired at a rate of $34.00 per hour.

Security should be arranged by the user by calling the Savannah Police Department at 652-6568 or contacting SPD at 658-2643. Office of Special Events, Film, and Tourism must receive communication from the Savannah Police Department one week prior to the date stating that all arrangements have been made. Unless security is arranged, the permit is invalid.

Security is responsible for ensuring that all city policies are adhered to by the user, which includes monitoring sound levels, managing crowd control and preventing vehicular traffic from entering ELLIS SQUARE.

In the event of adverse weather, you must contact the SPD coordinator for Office of Special Events, Film, and Tourism two hours prior to the start of your permitted time. If the call is not made two hours prior, the fee for the Off-duty SPD office must be paid that day.

PERMIT FEES:

NON-CITY RESIDENT FEE:

Users who are not residents of the City of Savannah shall pay a non-resident fee for each day or park reservation, or portion thereof, in addition to any required fees and/or deposits.

ELLIS SQUARE:

Any not for profit user wishing a permit for a special event or public gathering will be charged $250.00 minimum per event for up to four hours use. Any resident or non-resident using Ellis Square for a special event or public gathering will be charged $325.00 minimum per event for up to four hours use. If plans call for additional time, the fee will be based on $50.00 per hour with a maximum of $1,000.00 per day. The time will begin when set-up for the event begins and stop when clean-up for the event ends.

Any Commercial use of ELLIS SQUARE is not permitted.

All events will be scheduled on the hour. Only two events per day may be scheduled for ELLIS SQUARE.

SETUP AND CLEANUP:

Set-up for events in ELLIS SQUARE cannot begin before 8:00 a.m. Events in ELLIS SQUARE must end by 11:00 PM. Breakdown and cleanup in ELLIS SQUARE must end by 1:00 a.m.

Clean-up must be done during events as needed, receptacles emptied and litter picked up. All trash accumulated during the event must be removed from the site. If dumpsters are needed for an event, the user is responsible for the cost of the dumpster and service. Contact the Sanitation Department, 651-6581. If litter pickup continues the day following the event, efforts should begin early enough in order to return the park to its original condition by 8:00 a.m.

DAMAGE DEPOSIT:

Any user desiring to obtain a permit to conduct a special event or public gathering in ELLIS SQUARE shall pay a refundable maintenance deposit along with the permit application. The deposit will be set aside to cover the cost of any damages to and the unusual cleaning of ELLIS SQUARE resulting from such an event, as shown below: (City Revenue Ordinance Article R Section 3 C Number 6)

1 - 50 people	$ 50.00
51 - 100 people	$125.00
101 - 150 people	$200.00
151 and over	$1.50 per person, up to a maximum of $1,000.00

Any costs for damages and any unusual cleaning costs which exceed the deposit amount shall be assessed in writing to the user, and paid by the user in addition to the deposit amount.

By applying for a special event or public gathering permit, user agrees to be responsible for all damages caused to City property by the user's agents, including any damages resulting from such persons' negligence.

The City will provide general law enforcement and vehicular traffic control for public gatherings, and special events or public gatherings. Users may request use of electricity and public restrooms from the City as provided herein. However the user shall be responsible for providing barricades or other crowd control, portable restroom facilities, if necessary, disposal of garbage and trash or other personnel services, or facilities it seeks

to provide for the benefit of the attendees, Additional security and crowd control may be hired through the Savannah Police Department at 652-6650.

At the conclusion of the event, the area will be inspected by a representative of the City. If the user has not cleaned up ELLIS SQUARE and restored it to its original condition, the City will clean up the park and retain the deposit or portion thereof, and charge the user additionally as required to recover City expenses for site cleanup and repair.

VENDING AND CONCESSIONS PERMIT:

Vending and concessions permit(s) will be approved subject to the following:

- To offset the cost of the event.
- To enhance the enjoyment of the event for the participants.
- Vending other than food and beverage must be directly related to the event
- Sales shall be made only to participants in the event (audience, performers, support staff and crew)

The Event Coordinator and the organization planning the event are responsible for all permits and actions of the vendors. The Event Coordinator must provide a list of vendors to Office of Film, Special Events, and Permits two weeks prior to the event. The list should include name, address, and phone number of each vendor.

Vendors must have a City of Savannah business license or sales permit from the City Revenue Department, 132 East Broughton Street, 651-6451. No cooking or grilling of food is allowed in ELLIS SQUARE. Permits may be issued to the sponsors of special events held in the ELLIS SQUARE for cooking under special conditions. Serving any food requires a permit from the Chatham County Health Department, phone number 651-2160.

Items sold, other than food and beverage must be directly related to the event, i.e. t-shirts, posters, and programs.

Fabricated booths must be approved by Office of Special Events, Film, and Tourism two weeks prior to the event.

ALCOHOLIC BEVERAGE PERMIT FOR TEMPORARY EVENT:

Guidelines for obtaining a permit for dispensing Alcoholic Beverages for sale in ELLIS SQUARE:

- Submit Application to Office of Film, Special Events and Permits to host special event.

- Receive Permit from Office of Film, Special Events, and Tourism.

- Go to Revenue Department to obtain an Alcoholic Beverage Permit.

Rules pertaining to dispensing Alcoholic Beverages in ELLIS SQUARE:

- Alcoholic Beverages must be served in a designated festival cup.
- Sales of alcoholic beverages will be made only to those persons that have a pre-issued wristband. Wrist bands must be sold at a separate location from where alcohol is being dispensed. A SPD must be at each site where wristbands are sold. Personal identification with photograph is required to purchase a wristband.
- A SPD Officer must be at each location where alcoholic beverages are dispensed.
- A maximum of 1 beverage will be sold to each customer per visit.
- The sale of alcoholic beverages must end 1 hour before the scheduled end of the event.
- The Savannah Police Department will have the authority to cease the sales of alcoholic beverages for the entire event at any time deemed necessary.

SIGN PERMIT:

All signs, including banners, which pertain to a special event or public gathering, must comply with the following provision of the City Code (Section 6-1254).

It shall be unlawful for any person to tie on, tack on, or nail any banners, placards or signs of any kind on any tree or pole within the corporate limits of the City; except that temporary banners may be tied to trees and poles within parks and squares announcing performing arts events, charitable drives, or festivals to be held on the site when sponsored by a nonprofit organization or governmental agency or department. No temporary announcement banners shall be erected which display commercial promotions or advertisements, or which have not been approved as to number, size, duration, and manner of attachment by the Office of Special Events, Film, and Tourism Director.

SOUND/LOUDSPEAKERS PERMIT:

If a public address system will be used, a sound amplification permit must be obtained from the Office of Special Events, Film & Tourism phone number 351-3837. Sound permits must be obtained five days prior to the event. All events in ELLIS SQUARE that are using amplified sound must cease at 11:00 p.m.

TENT AND TURF DEPOSIT:

When a tent is placed in ELLIS SQUARE, a refundable damage deposit must be submitted. A $150.00 deposit is required for each tent sized 20' by 20' and smaller. A $350.00 deposit is required for each tent sized 40' by 60' and larger than 20' by 20'. For tents larger than 40' x 60’, the deposit will be $.20 per square foot. (City Revenue

Ordinance Article R Section 3 C Number 7.

Prior to a tent being set-up, an on-site meeting must be held to discuss placement. Before tables, chairs or any set-ups can be placed on turf, Astroturf, ply board or other protective materials approved by the Greenscapes Department must be placed underneath to protect the turf. The turf is not to be covered for 24-hours, without a 24 hour break. Any deviations from this require approval from the Greenscapes Director at 651-6610.

A seven day recovery period must be allowed between tent placements in all parks and squares. Recovery time begins once the tent and Astroturf have been removed from the site.

All staging must be approved by the Office of Film, Special Events, and Tourism, and is available through local rental agencies. The use of flat beds for staging is prohibited. All staging equipment must be removed from the event site within 24 hours after the close of the event and before the next scheduled event.

ELECTRICAL PERMITS AND FEES:

All arrangements for the use of electricity must be coordinated with the City of Savannah at least two weeks prior to the event.

The respective City of Savannah Department will advise if an Electrical Inspections Permit is necessary. If an Inspections Permit is necessary, it must be obtained by a licensed electrical contractor. Hook-ups for electricity will be inspected during business hours unless otherwise approved.

The fee for a City of Savannah Electrician or other personnel to set-up electricity at a City facility, park, or square before, during, and/or after a special event or non-City sponsored activity during regular business hours is $56.00 per hour and $84.00 per hour after regular business hours. If a bucket truck is used for the purpose of restoring or starting power service, a $45.00 truck fee will be charged per hour. When additional hook-ups are needed or if a problem should arise during an event, the City of Savannah will have to send an electrician. An on-call electrician can be reached after 5:00 p.m. weekdays and holidays by calling 351-3434. Should an electrician be called in after normal business hours, the user will be billed an on-call rate of $84.00 per hour with a two hour minimum for their services.

RESTROOMS/PORTABLE TOILETS:

The placement of portable toilets in ELLIS SQUARE is prohibited.

STREETS/VEHICULAR TRAFFIC:

Absolutely no vehicular traffic is permitted on the lawn or sidewalks of ELLIS SQUARE. This includes the unloading and reloading of materials. It is the responsibility of the event organizer and the security officers to ensure this policy is followed through. Any deviations will result in the forfeiture of deposit and cost of repairs, if necessary.

Vehicles that are unloading or reloading cannot block any entry way or sidewalk.

If an event requires closing of public streets, lanes, or sidewalks outside the park, a permit to do so must be obtained from the Traffic Engineer, 651-6600. Permitting an event does not authorize closing public ways.

During the use of any public square, there must be at least one east-to west sidewalk and one north-to-south sidewalk open for public thoroughfare.

If guests are to be transported to a permitted park or square, a transportation plan must be submitted to the Office of Film, Special Events, and Tourism for approval. This plan must be in accordance of City Code Section 6-1501 (The Tour Service Ordinance of 1978).

The footprint for any event wishing to close the streets adjacent to ELLIS SQUARE is as follows:

Barnard Street Southbound between Bryan Street and Congress Street
Barnard Street Northbound between Bryan Street and Congress Street
St. Julian Street Eastbound between Whitaker Street and Barnard Street

Bryan Street and Congress Street must remain open to vehicular traffic during events.

STREET PERFORMER AND ENTERTAINER'S PERMIT:

A street entertainer/performer will not be allowed to perform in ELLIS SQUARE.

A street entertainer/performer will be allowed to perform only on Rousakis Plaza, Johnson Square, Wright Square, Reynolds Square, Franklin Square, Forsyth Park or Daffin Park. All areas listed are first-come, first-served. The City of Savannah can set up prohibitive zones that will be free of entertainers/performers at our discretion at any time of the year, provided that at least one of the above areas is available for street entertainment/performance.

ARTICLE S: EXCISE TAX ON LIQUOR BY THE DRINK

Section 1. DEFINITIONS.

The following words, terms and phrases shall, for the purposes of this ordinance and except where the context clearly indicates a different meaning, be defined as follows:

City. The City of Savannah and, variously, the incorporated territory of the city, wherein the City of Savannah is empowered to impose this tax by O.C.G.A. Section 3-4-130.

Drink. Any alcoholic beverage served for consumption on the premises which may or may not be diluted by any other liquid.

Due Date. The twentieth (20th) day after the close of the monthly period for which the tax is to be computed.

Licensee. Any person who holds a license or permit from the City of Savannah to dispense liquor by the drink for consumption on premises.

Liquor or distilled spirits. Any alcoholic beverage obtained by distillation or containing more than 21 percent alcohol by volume, including, but not limited to, all fortified wines.

Monthly period: The calendar months of the year.

Person. An individual, firm, partnership, joint adventure, social club, fraternal organization, joint stock company, corporation, cooperative, estate, trust, receiver, trustee, nonprofit corporation, syndicate, or any other group or combination acting as a unit, the plural as well as the singular number, excepting the United States of America, the State of Georgia, and any political subdivision of either thereof upon which the city is without power to impose the tax herein provided.

Purchase price. The consideration received for the sale of liquor or distilled spirits by the drink valued in money, whether received in cash or otherwise, including all receipts, cash, credits and property or services of any kind or nature and also the amount for which credit is allowed by the licensee to the purchaser, without any deduction therefrom whatsoever.

Purchaser. Any person who orders and gives present or future consideration for any liquor or distilled spirits dispensed by the drink.

Return. Any return filed or required to be filed by this section.

Tax. Any tax imposed by this section.

Section 2. IMPOSITION; RATE OF TAX.

There is hereby imposed, and there shall be paid, a tax of three percent (3%) on the sale of liquor by the drink in the city.

Section 3. COLLECTION OF TAX.

Every licensee holding a license to dispense liquor or distilled spirits for consumption on premises is authorized and required to collect the tax imposed under this article from the purchasers of liquor sold by the drink within his licensed premise.

Section 4. DETERMINATION GENERALLY; RETURNS; PAYMENT OF TAX.

(A) Due date of taxes. All amounts of such taxes collected by the licensee shall be due and payable to the Revenue Department of the City of Savannah on or before the twentieth day of every month next succeeding each respective monthly period.

(B) Return; persons required to file; contents. The remittance of the taxes collected under this article shall be made and a return shall be filed by every licensee with the Revenue Director showing the gross sales of liquor by the drink and the amount of tax collected or otherwise due for the period, along with such other information as may be required by the Revenue Director.

(C) Collection fee allowed licensees. Licensees collecting the tax shall be allowed a percentage of the tax due and accounted for and shall be reimbursed in the form of a deduction in submitting, reporting and paying the amount due, if the amount is not delinquent at the time of payment. The rate of the deduction shall be the same rate authorized for deductions from state sales and use tax as provided for in O.C.G.A. 48-8-50, the Georgia Retailers and Consumers Sales and Use Tax Act.

(D) Penalty and interest for failure to pay tax by due date. A penalty of fifteen percent (15%) is imposed for failure to pay any amount of tax when due and payable to the city, with a minimum amount of penalty due of $25.00. Delinquent amounts shall bear interest equal to the Federal Reserve prime rate plus 3 percent per month, or fraction thereof, until paid.

Section 5. DEFICIENCY DETERMINATIONS.

(A) Re-computation of tax; authority to make; basis of re-computation. If the Revenue Director is not satisfied with the return or returns of the tax or the amount of the tax required to be paid to the city by any person, he may compute and determine the amount required to be paid upon the basis of any information within his possession or that may come into his possession. One or more deficiency determinations may be made of the amount due for one or more monthly periods.

(B) Penalty and interest for failure to pay tax. A specific penalty of fifteen percent (15%) is imposed upon the amount of any determination. Additionally, the amount of any determination shall bear interest at the rate of one percent (1%) per month, or fraction thereof, from the due date of taxes until the date of payment.

(C) Notice of determination; service of. The Revenue Director shall give to the licensee written notice of his determination. The notice may be served personally or by mail; if by mail such service shall be addressed to the licensee at his business address as it appears in the records of the city. Service by mail is complete when it's delivered by certified mail with a receipt signed by addressee.

(D) Time within which notice of deficiency determination to be mailed. Except in case of failure to make a return, every notice of a deficiency determination shall be mailed within three (3) years after the twentieth day of the calendar month following the monthly period for which the amount is proposed to be determined or within three (3) years after the return is filed, whichever shall last expire.

Section 6. DETERMINATION IF NO RETURN IS MADE.

(A) Estimate of gross receipts. If any person fails to make a return, the Revenue Director shall make an estimate of the amount of the gross receipts of the licensee from the sale of liquor by the drink, or as the case may be, of the amount of total such receipts in this city which are subject to the tax. The estimate shall be made for the period or periods in respect to which the person failed to make the return and shall be based upon any information which is or may come into the possession of the Revenue Director. Written notice shall be given in the manner prescribed in section 5(C) above.

(B) Penalty and interest for failure to pay tax. Penalty and interest shall be applied to the estimated taxes due in the manner prescribed in section 5(B) above.

Section 7. COLLECTION OF UNPAID TAX.

(A) Alcohol license to dispense by the drink conditioned upon payment and remittance of tax. As a condition for holding a license to dispense liquor by the drink, a licensee must comply with this article and collect and remit the tax imposed in the manner prescribed. Failure to comply will subject the license to suspension of alcohol dispensing privileges as provided in Code Section 6-1208.

(B) Action for delinquent tax. At any time within three years after any tax or any amount of tax required to be collected becomes due and payable and at any time within three years after the delinquency of any tax or any amount of tax required to be collected, the Revenue Director may bring an action in a court of competent jurisdiction in the name of the city to collect the amount delinquent together with penalty, interest, court fees, filing fees, and other legal fees incident thereto.

(C) Duty of successors or assignees of licensee to withhold tax from purchase price. If any licensee liable for any amount under this ordinance sells out his business or quits the business, his successors or assigns shall withhold sufficiently from the purchase price to cover such amount until the former owner produces a receipt issued by the

Revenue Department reflecting payment in full of the amount due or a certificate stating that no amount is due.

(D) Liability for failure to withhold. If the purchaser of a business fails to withhold purchase price as required, he shall be personally liable for the payment of the amount required to be withheld by him to the extent of the purchase price.

Section 8. CREDITS FOR OVERPAYMENTS.

If it is determined that a licensee has overpaid the tax imposed under this article, overpaid penalties or interest, or has paid the tax more than once, the Revenue Director may, upon filing of a claim by the licensee and audit of the claim, authorize credit of the overpayment toward the current amount of tax due and payable from the licensee. All claims for overpayments must be made by the licensee, his administrators or executors, and must be made in writing within three years from the date of payment stating the specific grounds upon which the claim is founded.

Section 9. ADMINISTRATION GENERALLY; RECORD KEEPING.

(A) Authority of Revenue Director. The Revenue Director or his authorized representative shall administer and enforce the provisions of this article for the levy and collection of the tax herein imposed. The Revenue Director shall have the authority to make and publish reasonable rules and regulations not inconsistent with this article or other laws of the City of Savannah and the State of Georgia, for the administration and enforcement of the provisions of this article and the collection of the taxes provided herein.

(B) Records required. Every licensee for the sale of liquor by the drink in the City of Savannah shall preserve, for a minimum of three years, all records, receipts, invoices and other pertinent papers as the Revenue Director may require and in such form as the Revenue Director may require**.**

(C) Examination of records; audits. The Revenue Director or any person authorized in writing by him may examine the books, papers, records, financial reports, inventory, equipment and other facilities of any licensee liable for the tax, in order to verify the accuracy of any return made, or if no return is made, to ascertain and determine the amount required to be paid.

(D) Authority to require reports; contents. In administering the provisions of this article, the Revenue Director may require the filing of reports by any person or class of persons having in their possession or custody information relating to the sale of liquor by the drink. The reports shall be filed with the Revenue Director when required and shall set forth the gross sales from the sale of liquor by the drink, the amount of tax collected thereon, or such other information as the Revenue Director may require.

ARTICLE T. TOUR SERVICE FEES

Section 1. LEVY OF FEES

Pursuant to the Savannah Code, Part 6, Chapter 1, Article R, entitled *Tour Services for Hire*, Part 6, Chapter 1, Article S, entitled *Horse-drawn Carriages for Hire* and Part 7, Chapter 1, Article F, entitled *Quadricycles, Bicycles, Mopeds and Skateboards*, the following fees shall be paid by tour businesses operating within the City:

Section 2. PERMITS AND FEES

(A) Motor Coach Tour Permits $20.00 per Vehicle

A motor coach tour permit shall be required for each motor coach which tours the Historic District. This permit shall include the right to conduct tours within the Historic District and to use designated tour stops under the conditions provided in the Tour Services for Hire Ordinance. A licensed local tour guide must be on board or attending the tour vehicle when this permit is displayed. Additional payment of the preservation fee, as provided in Section 3 of this article, is required.

(B) Motor Coach Transportation Permits $15.00 per Vehicle

A motor coach transportation permit shall be required for each motor coach which enters the Historic District for the *sole* purpose of transporting passengers to and from hotels and restaurants. This permit includes the right to use designated motor coach tour stops in close proximity to a hotel or restaurant destination. The fee for each one-day motor coach transportation permit shall be $15.00. Payment of preservation fees is not required.

(C) Multi-day Combination Permits $30.00 per Vehicle

A motor coach tour/transportation permit may be issued for a single day of touring, to include transporting passengers to and from hotels and restaurants on the day preceding the tour, during the day of the tour, and on the day following the tour. The fee for each tour/transportation permit shall be the preservation fee as provided in Paragraph (a) above, plus $10.00, for a total fee of $30.00 for a multi-day combination permit. Additional payment of the preservation fee, as provided in Section 3 of this article, is required.

(D) Motor Coach Festival Permits $200.00 per vehicle

A motor coach festival permit is required for any motor coach traveling to the Historic District during a City designated festival. Motor coaches shall park in designated parking areas and shall not be permitted to tour the Historic District. Motor coaches arriving during the City designated Festival without a permit will be required to pay $250.00.

(E) Other Fees and Permits

(1) Local Motorized / Non-motorized – commercial decal $150.00
(2) Local tour company - motorized and horse-drawn carriages exclusive-use loading space, per month, per space, based on largest vehicle using space:

(a) Up through 15 passenger seats $150.00
(b) 16 - 30 passenger seats $300.00
(c) Over 30 passenger seats $400.00

(3) Horse drawn carriage tour business
Equine fee per month
Horse-drawn carriage tour companies registered with the City of Savannah shall remit a monthly payment for the cost associated with the City of Savannah equine sanitation contract. The total monthly cost for equine sanitation shall be divided equally among the registered companies. Payment shall be remitted to the City of Savannah no later than the 1st day of the month following the month in which tours were given.

(E) Late Payment Penalty. Monthly fees are payable one week in advance and are due by the first day of each month. After the first day of each month, an initial late payment of $25.00 shall be added to the fee. A second late payment penalty of $50.00 may be added if such failure to pay exceeds 30 calendar days from the due date.

Section 3. PRESERVATION FEE

(A) Levy of Fee. There is hereby levied a *preservation fee* on sightseeing tour companies which conduct tours within Savannah.

(B) Rate; Scope. The preservation fee shall be charged for *each person for each sightseeing tour taken* as follows:

- $1.00 per adult passenger and per full-fare child;
- $.50 per child 12 years and under, provided that the tour fee is no more than 60% of the adult fare;
- No fee for child three years of age and under, provided that no tour fee is charged;
- No fee for students (high school and under) and their adult supervising companions when taking an organized field trip sponsored by a school or youth-oriented private non-profit organization

Sightseeing tours conducted within the Historic District of Savannah, including local motor vehicle tours, horse drawn carriage tours, walking tours, boat tours, and any other commercial tours, shall be subject to the fee set forth above; provided that the fee shall not apply to (a) tours which originate or embark from within the Historic District, travel out of the District by the most direct arterial route, and are conducted wholly outside the District, and (b) persons boarding a tour boat for dining and on-board entertainment purposes where a sightseeing tour is not the focus or emphasis of the event and where no tour narration is provided.

For purposes of this section, the Historic District is defined as bounded on the north by the Savannah River, on the south by Gwinnett Street, on the east by East Broad Street, and on the west by West Boundary Street.

(C) Tour Services Business Liable for Payment of Fee. Any sightseeing tour services business operating within the Historic District of Savannah as defined above, whether on a regular or transient basis, shall be liable for payment of the preservation fee. Preservation fees as levied herein shall be a debt of the tour service business until paid and shall be recoverable (1) through recording of an execution and Fi Fa showing the estimated amount due, which shall constitute a lien on all real and personal property of the business; (2) through sanctions as may be established by ordinance or contract; and (3) pursuant to applicable law in the same manner as authorized for the recovery of other debts

(D) Return; Payment of Fee. Each tour service business which conducts tours within Savannah shall remit preservation fees to the City Revenue Department on forms prescribed by the Revenue Department as provided below.

(1) Local Tour Operators. Each local tour service business liable for said tax shall on or before the twentieth day of each month transmit to the Revenue Department a return showing the following information for the previous calendar month:

a) Total number of tours conducted within the Historic District;
b) Total number of tours originating but not conducted within the Historic District;
c) Number of adult-fare tour passengers on Historic District tours during the month;
d) Number of child tour passengers (12 years and under) provided at 60%-fare or less;
e) Number of child tour passengers (3 years and under) provided at no-fare;
f) Number of youth field-trip tours and number of youth tour passengers/adult companions;
g) Preservation fees due by category and in total; and
h) Such other information as the Revenue Department may reasonably require to administer and collect preservation fees.

Each tour company shall report monthly totals, shall keep accurate records of the above information on a daily basis, and shall retain such records for a minimum of three years. Daily records shall be made available to City staff in accordance with paragraph (i) below.

Each tour service business shall remit the total amount of fees due to the City of Savannah with its monthly tax return.

(2) Transient Tour Operators (Motor Coaches). The operator of each transient tour vehicle (motor coach) entering the city for the purpose of conducting a tour shall pay a preservation fee according to the rate established herein as a part of the permitting process *prior t*o beginning a tour within the city. The motor coach permit to be displayed

as provided by this ordinance shall be evidence that all permit and preservation fees have been paid.

(E) Administration Fee. Each tour service business which pays preservation fees to the City on a monthly basis pursuant to this ordinance shall be allowed an administration fee of *three percent* of the fees due to the City of Savannah. Such administration fee shall be paid to the tour service business in the form of a deduction from the total amount of fees due; provided, however, that no such administrative fee shall be paid if the amount due is delinquent at the time of payment, if other City fees, taxes, or assessments are delinquent, or if the tour service business is not in compliance with all ordinance provisions and tour service regulations of the City.

(F) Penalties. When any person or business liable hereunder fails to make a return or pay the full amount of the required fees, a penalty shall be added to the tax in the amount of $25.00 or ten percent, whichever is greater, if the failure is for not more than 30 days, plus five percent penalty interest for each additional 30 days or portion thereof during which the failure continues; provided, however, that if such failure is due to providential cause shown to the satisfaction of the Revenue Director in affidavit form attached to the return and remittance is within 10 days of the due date, such returns may be accepted exclusive of penalties and interest. In the case of a false or fraudulent return or the failure to file a return, where willful intent exists to defraud the City of any fees due herein, a specific penalty of one hundred percent of the fees due shall be assessed. All penalties and interest imposed herein shall be payable and collectible by the Revenue Department in the manner as if they were a part of the fees imposed.

(G) Condition for Doing Business; Sanctions. Payment of preservation fees as provided by this ordinance is a condition for doing business within the City as a sightseeing tour business, and failure to pay the fee shall be grounds for suspension from the Visitors Center Parking Lot and other sanctions as may be provided by ordinance or contract.

(H) City Examination of Records Authorized. To ascertain the correctness of any return required to be filed by this ordinance or to determine the amount of fees due, a tour service business operating pursuant to this ordinance shall give any authorized representative of the City Revenue Department access to all company records pertaining to said return or fees due.

Section 4. APPLICATION FOR PERMITS AND PAYMENT OF FEES

Application for permits and payment of fees shall be made to the City Revenue Department at designated locations.

Section 5. DISPLAY OF PERMITS

A current commercial vehicle decal shall be displayed on each local tour vehicle operating within the City. A current motor coach tour and/or transportation permit shall be displayed in the lower right section of the front windshield of any motor coach present within the Historic District.

Section 6. PENALTIES FOR TOUR ORDINANCE VIOLATIONS

The penalty for each violation of the Tour Services for Hire Ordinance or the Horse drawn Carriage for Hire Ordinance or the Quadricycles, Bicycles, Mopeds and Skateboards Ordinance shall be $100.00. The Motor Coach penalty for each violation of the Tour Services for Hire Ordinance shall be $250.00. All penalty fees must be paid during the month levied or resolved in Recorder's Court before any permit(s) may be issued for the subsequent month.

The Revenue Director or appointed representative may proceed to collect any regulatory fee levied under this Article in the same manner as provided by law for tax executions and may use other civil proceedings to enforce payment.

Section 7. EFFECTIVE DATES

This article first became effective on October 28, 1993. Additional or increased fees took effect on January 1, 1994. The Preservation Fee first became effective on March 1, 1998.

ARTICLE U. UTILITY SERVICE FEES

Section 1. LEVY OF UTILITY SERVICE FEES; EFFECTIVE DATE

(A) Levy of Fees. Utility service fees for water, sewer, and refuse services are hereby levied within the areas of Chatham County which are served by the City of Savannah. Utility service fees as levied shall be billed bi-monthly according to rate schedules shown in this Article; provided, however, large industrial accounts may be billed monthly. Where service is available water, sewer, and refuse charges shall be "bundled"; that is, for each active customer account the three utility services shall be billed and fees paid singularly, based upon *availability* of each service.

(B) Effective Date of Rates. Utility rates as provided herein shall become effective on the first cycle billing after January 1 of the calendar year for which adopted.

Section 2. WATER SERVICE FEES

(A) Water Charges - Inside City (Bi-monthly). The following shall constitute the water service charges for property located inside the City, billed bi-monthly.

GENERALLY

$11.06 base (availability) charge, plus $1.13 per 100 cubic feet for the first 1,500 cubic feet of water used. Water used in excess of 1,500 cubic feet shall be charged at $1.31 per 100 cubic feet.

APARTMENTS

Apartment buildings and projects containing two or more units on a single water meter shall be charged $11.06 per unit base charge, plus $1.13 per 100 cubic feet for the first 1,500 cubic feet per dwelling unit, whether occupied or not. Water used in excess of 1,500 cubic feet per dwelling unit shall be charged at $1.31 per 100 cubic feet. In such case, the property owner shall be responsible for water charges.

HOTELS AND MOTELS

Hotels and motels located inside the City and served by a single water meter shall be charged a bi-monthly rate of $5.53 per unit base charge, plus $1.13 per 100 cubic feet for the first 1,500 cubic feet of water used per unit. Water used in excess of 1,500 cubic feet per unit shall be charged at $1.31 per 100 cubic feet.

MINIMUM WATER CHARGES ON METERS INSIDE CITY

Meter Size	Minimum Charge	Cubic Feet Allowed
5/8”	$11.06	None
1”	$63.38	4,200
1 ½”	$84.35	5,800
2”	$110.54	7,800
3”	$157.70	11,400
4”	$202.24	14,800
6”	$296.56	22,000
8”	$401.36	30,000
10”	$506.16	38,000

(B) Water Charges - Outside City (Bi-Monthly). The following shall constitute the water service charges for property located outside the City, billed bi-monthly:

GENERALLY

$16.59 base (availability) charge, plus $1.69 per 100 cubic feet for the first 1,500 cubic feet of water used. Water used in excess of 1,500 cubic feet shall be charged at $1.96 per 100 cubic feet.

APARTMENTS

Apartment buildings and projects containing two or more units on a single water meter shall be charged $16.59 per unit base charge, plus $1.69 per 100 cubic feet for the first 1,500 cubic feet per dwelling unit, whether occupied or not. Water used in excess of 1,500 cubic feet per dwelling unit shall be charged at $1.96 per 100 cubic feet. In such case, the property owner shall be responsible for water charges.

HOTELS AND MOTELS

Hotels and motels located outside the City and served by a single water meter shall be charged a bi-monthly rate of $8.30 per unit base charge, plus $1.69 per 100 cubic feet for the first 1,500 cubic feet of water used per unit. Water used in excess of 1,500 cubic feet per unit shall be charged at $1.96 per 100 cubic feet.

MINIMUM WATER CHARGES ON METERS OUTSIDE CITY

Meter Size	Minimum Charge	Cubic Feet Allowed
5/8”	$16.59	None
1”	$94.86	4,200
1 ½”	$126.22	5,800
2”	$165.42	7,800
3”	$236.34	11,400
4”	$302.62	14,800
6”	$443.74	22,000
8”	$600.54	30,000
10”	$757.34	38,000

(C) Charges for Filling Swimming Pools with Water from Fire Hydrants.

Charges for filling swimming pools from fire hydrants shall be as follows:

Hook-up fee - $50.00 per event

Plus water and sewer consumption charges according to the rates provided herein, based on pool capacity.

Prior to use of a fire hydrant for filling a pool, application shall be made to the Utility Services Division. No pool may be filled from a fire hydrant without the prior approval of the Utility Services Administrator and an authorized representative of the Savannah Fire Department.

(D) Wholesale Municipal Water Rate. The City has entered into the following wholesale water supply agreements with other municipalities:

Municipality	Date
Garden City	June 19, 1992
Pooler	July 25, 1997
Port Wentworth	February 28, 2001
Effingham County	April 1, 2002
Bryan County	August 28, 2002

Pursuant to these agreements, effective April 1, 2019, the wholesale rate for water sales to municipalities shall be $2.26 per one thousand gallons, which is equivalent to $1.69 per 100 cubic feet. Prior to April 1, 2019, the rate shall be $2.14 per one thousand gallons which is equivalent to $1.60 per 100 cubic feet.

(E) Reclaimed Water Charges

The rate of charge for reclaimed water delivered pursuant to agreements between the City and reclaimed water customers shall be $.42 per 1000 gallons.

Charges for reclaimed water shall be based on actual or estimated metered usage for each reclaimed water customer. Bills for reclaimed water shall be rendered on a monthly basis, and shall be due at the same time and in the same manner as charges for regular water service.

In addition to the consumption charge provided for above, reclaimed water customers shall be billed a base charge in accordance with agreements between the City and the customer.

Section 3. SEWER SERVICE FEES

(A) Sewer Service Charges - Inside City (Bi-monthly). The following shall constitute the sewer service charges for property located within the City, billed bi-monthly:

GENERALLY

User Category	Base (Availability) Charge	0-1,500 Cu. Ft. of Water Used	Over 1, 500 Cu. Ft. of Water Used
A	$8.80	$3.68	$4.06
B	$8.80	$3.80	$4.21
C	$8.80	$3.80	$4.21
E	$8.80	$3.68	$4.06
F	$8.80	$3.68	$4.06

APARTMENTS

Apartment buildings and projects containing two or more units on a single water meter and discharging residential type waste water shall be charged $8.80 per unit base charge, plus $3.68 per 100 cubic feet of water used for the first 1,500 cubic feet per unit, whether occupied or not. The sewer charge for water used in excess of 1,500 cubic feet per unit shall $4.06 per 100 cubic feet.

HOTELS AND MOTELS

Hotels and motels located inside the City and served by single water meter and discharging residential type waste water shall be charged a bi- monthly sewer rate of $4.40 per unit base charge, plus $3.68 per 100 cubic feet of water used for the first 1,500 cubic feet per unit. The sewer charge for water used in excess of 1,500 cubic feet shall be $4.06 per 100 cubic feet.

(B) Sewer Service Charges - Outside City (Bi-Monthly). The following shall constitute the sewer service charges for property located outside the City, billed bi-monthly:

GENERALLY

User Category	Base (Availability) Charge	0-1,500 Cu. Ft. of Water Used	Over 1,500 Cu. Ft. of Water Used
A	$13.20	$5.52	$6.09
B	$13.20	$5.70	$6.31
C	$13.20	$5.70	$6.31
D	$8.80	$4.04	$4.04
E	$13.20	$5.52	$6.09
F	$13.20	$5.52	$6.09

***** Isle of Hope, Chatham County Industrial Park, Runaway Point, Thunderbolt, and Pooler at "D" rates. Effective April 1, 2019, the Class D rate will be changed to $4.34 per 100 CCF (which is equivalent to $5.80 per 1000 gallons) with a base charge of $8.80.

APARTMENTS

Apartment buildings and projects containing two or more units on a single water meter and discharging residential type waste water shall be charged $13.20 per unit base charge, plus $5.52 per 100 cubic feet of water used for the first 1,500 cubic feet per unit, whether occupied or not. The sewer charge for water used in excess of 1,500 cubic feet per unit shall be $6.09 per 100 cubic feet.

HOTELS AND MOTELS

Hotels and motels located outside the City and served by a single water meter and discharging residential type waste water shall be charge a bi-monthly sewer rate of $6.60 per unit base charge, plus $5.52 per cubic feet of water used for the first 1,500 cubic feet per unit. The sewer charge for water used in excess of 1,500 cubic feet shall be $6.09 per 100 cubic feet.

(C) Sewer User Categories. The sewer user categories upon which the sewer charges are based are defined as follows:

User Category A: Residential (with sewer cap).

User Category B: Small industrial users - less than 25,000 gallons per day, with industrial waste water characteristics.

User Category C: Large industrial users - over 25,000 gallons per day, with industrial waste water characteristics.

User Category D: Municipal and County governments with sewage collection facilities.

User Category E: Non-residential (no sewer cap)

User Category F: Irrigation System (with sewer cap)

(D) Sewer Service Charge Limits. Sewer service charges as provided herein shall be limited as follows:

(1) Residential, Single Family and Multi-family Complexes. Bi-monthly sewer charges for single family residences and multi-family residential housing complexes shall be limited to the base sewer charge per unit plus consumption charges on a maximum of 5,000 cubic feet of water used per unit bi-monthly.

(2) Non-residential & Housing Complexes of Ten Units or More. Any non-residential water customer and any residential housing complex of ten units or more may apply for a separate water meter to serve only an irrigation system where there is no connection to the City sewer system and where none of the water passing through such meter enters the City sewer system. Such applicant shall pay all tap-in and meter installation fees and costs. The City shall have the right to inspect any such irrigation system pursuant to Code Section 5-1025.

Upon specific application to the City, sewer charges shall be limited to the base charge, plus consumption charges on a maximum of 5,000 cubic feet of water used bi-monthly through any such meter dedicated solely to provide water to an irrigation system. Such charges shall be considered to be sewer availability charges. Charges for water service shall include the water base charge and water consumption charges for the full amount of water used.

(3) Water Used in Manufactured Products. In any case where a manufacturing industry uses all or a portion of its total water consumption in its finished product, sewer charges may be limited by one of the following methods:

(a) A separate meter to measure water used totally in a manufacturing process may be installed where there is no connection to the City sewer system and where none of the water passing through such meter enters the City sewer system. The applicant for such separate meter shall pay all tap-in and meter installation fees and costs. Sewer charges for water passing through such meter shall be limited to the base charge, plus consumption charges on a maximum of 5,000 cubic feet of water used bi-monthly. Such charges shall be considered to be sewer availability charges. Charges for water service shall include the water base charge and water consumption charges on the full amount of water used.

(b) Charges for water and sewer service may be in accordance with a water and sewer agreement between the City and an industrial customer. Each such case will be considered individually, not as part of a group.

(4) Water Used in Cooling Towers. In any case where water is utilized in cooling towers, sewer charges may be limited by the following method:

(a) A separate water service line with approved water meter and backflow units shall be installed to provide and measure the total water used in each cooling tower. The applicant for such separate service line(s) and meter(s) shall pay all tap-in and meter costs and installation fees. Sewer charges for water passing through such meter shall be limited to the sewer base charge, plus sewer consumption charges calculated at 50% of the water flow registered through the water meter. Such charges shall be considered to be sewer availability charges. Charges for water service shall include the water base charge and water consumption charges on the full amount of water flow registered through the water meter. The applicant will be responsible for the following:

(1) The design and installation of the cooling tower water service shall be at no cost to the City. Prior to construction of said chiller water service, the engineering design thereof from City of Savannah water main to the tower(s) shall be submitted for review and approval by the City of Savannah Water and Sewer Planning and Engineering Division of the Public Works & Water Resources Department;

(2) Upon completion of construction, inspection and acceptance by the City of Savannah, the service lateral from the City of Savannah water main to the water meter shall become the property of the City of Savannah and Savannah shall be responsible for the operation and maintenance thereof. All portions of the cooling tower water service lateral on the customer's side of the water meter including operation, maintenance, repair, replacement and any damages resulting therefrom, shall be the responsibility of the customer/property owner;

(3) The customer shall establish an individual water service account through the City's Revenue Department for each cooling tower water supply line.

(E) Sewer Surcharges for Excessive Loading. Industries discharging wastewater with concentrations of BOD above 250 mg/L, COD above 425 mg/L, suspended solids above 225 mg/L, and/or ammonia-nitrogen above 12 mg/L will be assessed a sewage treatment surcharge. The surcharge will be $0.16 for each excessive pound of BOD or COD, $0.16 for each excessive pound of suspended solids, and $0.45 for each excessive pound of ammonia-nitrogen. These surcharges shall also apply to all industrial waste haulers discharging into the sewer collection system.

(F) Septic Tank Disposal Fee

(1) Septic Tank Haulers. Fees for septic tank disposal at the President Street Treatment Plant shall be $75.00 per 1,000 gallons. Fees for brown grease disposal shall be $250.00 per 1,000 gallons.

(2) Industrial Wastewater Haulers. Fees for permitted industrial wastewater hauled to and disposed at the President Street Treatment Plant shall be $75.00 per 1,000 gallons. Additionally, surcharges for any excessive BOD/COD, suspended solids, and/or ammonia as provided in Article U, Section 3, Paragraph (E) of this ordinance will be assessed.

(G) Grease Trap Inspection Fees.

All facilities required to maintain a grease trap or oil and water separator will pay an annual inspection fee of $50.00.

(H) Vehicle Inspection Permit Fees

There shall be an annual inspection of each commercial waste transport tank truck prior to issuance of the required permit for each vehicle. The annual inspection permit fee for commercial waste transporters shall be $250.00 for the first vehicle and $100.00 for each additional vehicle.

(I) Televising Fees

All sewer lines, 8" (inch) in diameter and larger, shall be televised at a charge of $1.25 per linear foot with a set-up fee in the amount of $120.00. These fees shall apply to all sewer lines installed within public right-of-ways and easements, including lines located on private property that are connected to the public lines.

Section 4. WATER METER SALE, INSTALLATION, AND TAP-IN FEES

(A) Sale and Installation of Small Meters. Fees for installing, and changing meters or providing water meters for plumbers to install shall be as follows:

	Tap-in and Installation by				Change at Customer's Request			
Meter Size	Plumber	City	AMR	AMI	Same Size AMR	Next Size AMR	Same Size AMI	Next Size AMI
5/8-3/4 Inch Short side	$450.00	$350.00	$500.00	$525.00	$200.00	$250.00	$225.00	$275.00
5/8-3/4 Inch Long side	$850.00	$550.00	$700.00	$725.00				
1 Inch Short side	$500.00	$400.00	$550.00	$575.00	$250.00	$375.00	$275.00	$400.00
1 Inch Long side	$600.00	$600.00	$675.00	$700.00				
1 1/2 Inch Short side	$650.00	$550.00	$700.00	$725.00	$375.00	2" AMR Required	$400.00	2" AMR Required
1 1/2 Inch Long side	$850.00	$750.00	$900.00	$925.00				

(B) Sale of Large Water Meters. Fees for providing large meters to licensed master plumbers for installation in the City system shall be as follows:

Meter Size	Non-Compound			Compound	
	Meter Type	ULFM AMR Cost	ULFM AMI Cost	AMR Cost	AMI Cost
2 Inch				$1,350.00	$1,400.00
3 Inch				$1,600.00	$1,650.00
4 Inch	ULFM AMR	$4,500.00	$4,550.00	$2,500.00	$2,550.00
6 Inch	ULFM AMR	$6,000.00	$6,000.00	$3,500.00	$3,550.00
8 Inch	ULFM AMR	$7,500.00	$7,500.00	$5,550.00	$5,600.00

(**C) Fee of Water Line Tap by City**. The fees to cover City costs of tapping into the City's water mains or water lines for the installation of water meters two inches and larger, fire lines, or service extensions shall be according to the following schedule:

Tap Size	Fee for
2 Inch	$250.00
4 Inch	$350.00
6 Inch	$350.00
8 Inch	$450.00
10 Inch	$550.00
12 Inch	$650.00

*The fee for a three inch or larger tap into the City's water main shall be waived when such tap is made to serve a fire sprinkler system within a building which meets the following conditions:

The building must be located within:

- The Broughton Street Urban Redevelopment Area, which is bounded on the west by Martin Luther King, Jr. Boulevard, on the east by East Broad Street, on the north by Congress Street, and on the south by State Street; or

- The Phase I Martin Luther King, Jr. Boulevard and Montgomery Street Corridor Study Area as defined by the Revitalization Plan adopted by resolution of City Council on October 21, 1999 which is generally bounded by the centerline of River Street on the north, the centerline of Jones Street on the south, Jefferson Street on the east, and portions of Anne Street (River Street to Oglethorpe Avenue), Fahm Street (Oglethorpe Avenue to Turner Blvd) and West Boundary Street (Turner Blvd to Jones Street) on the west; or

- The Phase II Martin Luther King, Jr. Boulevard and Montgomery Street Corridor Urban Redevelopment Area as adopted by resolution of City Council on December 12, 2002, which is generally bounded by Jones Street on the north, 52nd Street on the south, properties abutting Montgomery Street on the east, and properties abutting Martin Luther King, Jr. Boulevard on the west, as more fully described by the Urban Redevelopment Plan adopted by City Council December 12, 2002; The building must be close to an adequate water supply; The property owner must sign an owner/client declaration accepting responsibility for maintaining and repairing the lateral;

The tap must be made in connection with a project which involves substantial renovation of a historic structure. Substantial renovation is defined as a renovation where the construction cost exceeds 50% of the assessed value of the building (excluding the valuation of the land) per existing building codes and City code; or the project must involve new infill construction.

(D) Water Tap-in Fee

(1) Fee Schedule. A Water Tap-in Fee shall be paid to the Revenue Department prior to the connection of any service line to the City's water system according to the following schedule:

(a) Inside City: $600.00 per residential unit, or equivalent residential unit, or any fraction thereof
(b) Outside City: $900.00 per residential unit, or equivalent residential unit, or any fraction thereof

(2) Determination of Equivalent Residential Units. The determination of water consumption for the purpose of determining the number of equivalent residential units shall be based on the guidelines in Section 4 (E) (4) Water Use Standards, of this Article U.

(3) Applicability of Fee. The Water Tap-in Fee shall be charged for any water meter service application submitted to the City on or after July 1, 1995. However, for applications for service within developments covered by Water and Sewer Agreements dated on or before July 1, 1995, the Water Tap-in Fee shall be charged for any water meter service application submitted to the City on or after July 1, 1996.

(4) Exemption. The Water Tap-in Fee shall not be charged for a meter serving an owner occupied dwelling located inside the City which is served by existing water and sewer lines not requiring a line extension, and which is in an area not covered by an unexpired Water and Sewer Agreement.

(E) Sewer Tap-in Fee

(1) Fee Established. A sewer tap-in fee shall be paid to the Revenue Department prior to issuance of a permit to connect to a sanitary sewer line. The tap-in

fee shall be based on residential unit or equivalent residential unit, or any fraction thereof.

(2) Sewer Tap-in Rates. The sewer tap-in fee per residential unit or equivalent residential unit, whether single or multiple tap-ins, which is made to the sanitary sewer line shall be as follows:

(a) Inside City: $400.00 per residential unit, or equivalent residential unit, or any fraction thereof

(b) Outside City: $500.00 per residential unit, or equivalent residential unit, or any fraction thereof

(3) Equivalent Residential Unit. The determination of a structure's equivalent residential units shall be based on estimated water consumption as shown in guidelines provided in Section (d) below. If guidelines are not provided for a particular application, the estimated water consumption and sewage flow shall be determined by the Water and Sewer Administrator of the City based on projected actual average water demand by the structure.

(4) Water Use Standards. The standards in the table below shall be used in the determination of water consumption. If the table does not provide information for a particular application, the estimated water consumption shall be as calculated by the Water and Sewer Administrator.

Type of Structure	**Water Usage in Gallons Per Day**
Apartment, One Bedroom	100 per apartment
Apartment, Two Bedrooms	150 per apartment
Apartment, Three Bedrooms	300 per apartment
Assembly Hall	3 per seat
Automotive Repair Shops/Tire Shops	60 per bay
Bakery	15 per 10 sq. ft.
Banks	30 per 200 sq. ft.
Barber Shop	30 per chair
Beauty Salon	60 per chair
Boarding/Rooming House**	100 per room
Bowling Alley	30 per lane
Car Wash	
Wand Wash	125 per bay
Hand Wash	400 per location
Automated	7000 per site
Church without Day Care or Kindergarten	2 per seat
Clinic	40 per exam room
Convenience Store	350 per 1000 sq. ft.
Correctional Institution/Prison	100 per bed
Country Club, Recreation Facilities Only	25 per member
Day Care Center with Meals	8 per person
Dental Office	60 per chair
Department Store	per 100 sq. ft.
Dormitories	80 per room
Drug Store	700 per store
Fitness Center	6 per 100 sq. ft.
Food Service Establishments with Restrooms and Kitchen**	
1) Restaurant, less than 24-hours per day operation	20 per seat
2) Cafeteria, less than 24 hours per day operation	35 per seat
3) Restaurant, 24 hours per day operation	25 per seat
4) Drive-in Restaurant	50 per car space
5) Carry-out Only	20 per 100 sq. ft.

Grocery Stores	5 per 100 sq. ft.
Hospital	250 per bed
Hotel/Motel, No Kitchen	100 per room
Kindergarten, No Meals	10 per person
Kitchen for Day Care, Kindergarten	10 per person
Laundry, Self-service	135 per machine
Laundry, Commercial	950 per machine
Library	60 per 1000 sq. ft.
Mobile Home Park	300 per site
Nail Salon	40 per chair
Nursing Home	95 per bed
Office	15 per 200 sq. ft.
Physician's Office	50 per exam room
Schools:	
1) Day, Restrooms and Cafeteria	6 per person
2) Day, Restrooms, Gym and Cafeteria	10 per person
Seafood Market	120 per 100 sq. ft.
Stadium	1 per seat
Tavern, Bar, Cocktail Lounge – No Meals	10 per seat
Theater	2 per seat
Veterinary Hospital – Non Boarding	70 per room
Veterinary Hospital - Boarding	200 per room
Warehouse	3 per 1000 sq. ft.

**Add 500 gallons per machine to amount indicated if laundry or dish washing machines are to be installed.

(**F) Reclaimed Water Project Connection Fee.**

(1) Fee Schedule. A connection fee for funding reclaimed water projects shall be paid to the Revenue Department prior to the connection of any new service line to the City's water and/or sewer system. The fee shall be computed at the rate of $600.00 per residential unit, or equivalent residential unit, or any fraction thereof.

(2) Determination of Equivalent Residential Units. The determination of water consumption for the purpose of determining the number of equivalent residential units shall be based on the guidelines in Section 4 (E) (4) Water Use Standards, of this Article U.

(3) Applicability of Fee. The Reclaimed Water Project Connection Fee shall be charged for any water meter service application submitted to the City on or after January 1, 2010.

(4) Exemption. The Reclaimed Water Project Connection Fee shall not be charged for a meter serving an owner occupied dwelling located inside the City which is served by existing water and sewer lines not requiring a line extension, and which is in an area not covered by an unexpired Water and Sewer Agreement.

Section 5. WATER AND SEWER ADDITIONAL CONNECTION FEES

(A) Additional Connection Fees. All new customers connecting to the City's water or sewer system within a service area for which an additional connection fee has been established shall pay such fee prior to connecting to the water or sewer system. The additional connection fee shall be based on a residential unit, or equivalent residential unit, or any fraction thereof. The amount of the fee shall be determined by the terms of the water and sewer agreement if the location to be served is covered by a current agreement. If the location is not covered by a current water and sewer agreement, the additional connection fee per residential unit, or equivalent residential unit shall be as follows:

SERVICE AREA	WATER	SEWER
Islands		$975.00
Chatham Parkway	$350.00	$750.00
Crossroads Business Center		$375.00
Dutch Island	$740.00	$1,980.00
Georgetown		$700.00
Savannah International Airport	$365.00	$2,300.00
Hoover Creek (Lift Station)		$330.00
Hoover Creek (Gravity Sewers)		$695.00
Lynes Parkway Industrial Center	$110.00	$80.00
Mistwood	$100.00	$125.00
Day's Inn (Airport)		$110.00
Southbridge		$375.00
Dean Forest Corridor		$50.00
Gateway Sewerage Treatment System		$570.00
Betz Creek Lift Station		$500.00
Westgate Boulevard		$2,200.00
Ross Road from Ogeechee to Lots 17/7		$2,200.00
Savannah Industrial Park		$2,165.00
President Street Plant		$2,250.00
Whitemarsh Island	$380.00	
Sasser Development on Johnny Mercer Blvd	$380.00	$230.00
Sasser Lift Station		$375.00
Staley Avenue		$1,500.00
East 60th Lane from Ceder east to Lots 5/8 Summerside		$1,080.00
Homer Ave from Calhoun to dead end	$1,080.00	
Calhoun Street from Homer to Stark	$1,080.00	
Archer Street from Homer to unopened right-of-way	$1,080.00	
Mohawk Street from Rio Road to Apache	$1,080.00	$1,080.00
Rio Road from Shawnee to Mohawk and from Abercorn south to end of street	$1,080.00	$1,080.00
Apache Road from midway between Shawnee and Mohawk to Dutchtown Road	$1,080.00	
Dutchtown Road from Apache to 225 feet east of Apache	$1,080.00	
Dutchtown Road from Quail Hollow Road to a point 225 feet east		$1,080.00
White Bluff Avenue - Coffee Bluff to west end	$1,080.00	$1,080.00
Coffee Villa Road from Coffee Bluff to west end	$1,080.00	$1,080.00

Ben Kell Road from Coffee Bluff to dead end	$1,080.00	$1,080.00
Mitchell Street from Canal to ACL Blvd		$1,080.00
Rose Dhu Avenue - Waubun to Rose Dhu Road	$1,080.00	
Rose Dhu Rd from Rose Dhu Ave to Rose Dhu Island Rd	$1,080.00	
Blossom/Elmdale Avenue	$420.00	
Vernon Crossroads		$1,625.00
Dovetail Lift Station (Pump Station 107)		$300.00
SERVICE AREA	**WATER**	**SEWER**
Crossroads Sewage Plant		$2,300.00
Godley West	$70.00	$345.00
Walton Street from Pendleton Street to Mitchell Street		$1,080.00
Walton Street from Lloyd Street to Dead End		$1,080.00
Hutchinson Island – County Fee	$2,238.00	
Pooler	$1,415.00	$1,272.00
Georgetown/Gateway 12" Waterline Connector	$600.00	
Sweetwater	$400.00	$290.00
Bradley Plantation	$290.00	$375.00
Bryan County	$900.00	
Effingham County	$900.00	
Port Wentworth	$1,062.00	
Gateway Village, Canebrake, Redding	$380.00	$570.00
Vallambrosa	$585.00	$1,065.00
Remington Park	$700.00	$1,300.00
Savannah River Landings		$1,500.00
Hutchinson Island – City	$1,000.00	$1,600.00
Southwest Quadrant – Water and Sewer	$1,300	$900
Travis Field Treatment Plant		$2,600
Hutchinson Island – SEDA area	$1,200.00	$1,700.00
Godley West – Benton Boulevard	$320.00	
Mega-Site/Dean Forest	$480.00	

(B) Determination of Equivalent Residential Units. The determination of a structure's equivalent residential units shall be based on estimated water consumption or square footage. For the purposes herein, water consumption of 300 gallons per day or a floor space of 3,000 square feet shall be the equivalent of one residential unit. The method which results in the higher number of equivalent residential units shall be applied.

(C) Determination of Water Consumption. The determination of water consumption shall be based on the guidelines in Section 4 (E) (4) Water Use Standards, of this Article U. If guidelines are not provided for a particular application, the estimated water consumption shall be as calculated by the Water and Sewer Administrator.

(D) Service Area Map. A map shall be maintained by the Public Works and Water Services Department on which the service areas with additional connection fees are shown.

(E) Exemption. The water or sewer additional connection fee shall not be charged for a meter serving an owner occupied dwelling located inside the City which is served by existing water and sewer lines not requiring a line extension, and which is in an area not covered by an unexpired Water and Sewer Agreement.

Section 6. ALTERNATE NEW EMPLOYER ECONOMIC DEVELOPMENT RATES

The City Manager is authorized to waive water tap-in, sewer tap-in, and water and sewer additional connection fees for economic development purposes for large employers which connect to the water and sewer system after January 1, 1998.

For purposes of this section, *large employers* means employers making new connections to the water and sewer system which reasonably expect, within one year of commencement of operation, to employ 200 or more full-time, year-round employees with medical and retirement benefits.

As a condition of such connection fee waivers, such large employers must enter into a water and sewer service agreement which will specify the conditions of the waiver, including agreement by the employer to be subject to the Alternate Large Employer Economic Development Rates for on-going water and sewer service.

In the case of new industrial employers which meet the usage requirements to qualify for Industrial Water Rates, the City Manager is further authorized, after approval by City Council, to enter into water rate agreements that provide for a fixed Industrial Water Rate during a temporary introductory period not to exceed three years in length. The Alternate Large Employer Economic Development Rates for water and sewer service are as follows:

(A) Water- Inside City

Meter size	Min Charge	CCF Allowance	Charge per CCF for first 15 CCFs	Charge per CCF over CCF Allowance
5/8"	$11.06	none	$1.89	$2.07
1"	$95.30	4,200	n/a	$2.012.07
1 1/2"	$128.42	5,800	n/a	$2.012.07
2"	$169.82	7,800	n/a	$2.012.07
3"	$244.34	11,400	n/a	$2.012.07
4"	$314.72	14,800	n/a	$2.012.07
6"	$463.76	22,000	n/a	$2.012.07
8"	$629.36	30,000	n/a	$2.012.07
10"	$794.96	38,000	n/a	$2.012.07

(B) Sewer – Inside City

User Category	Bi-Monthly Base Charge	Charge per CCF for 1st 15 CCFs	Charge per CCF for usage over 15 CCFs
B	$8.80	$5.21	$5.59
C	$8.80	$5.21	$5.59

(C) Water – Outside City

Meter size	Min Charge	CCF Allowance	Charge per CCF for first 15 CCFs	Charge per CCF over CCF Allowance
5/8"	$16.59	none	$2.45	$2.72
1"	$126.78	4,200	n/a	$2.632.72
1 1/2"	$170.30	5,800	n/a	$2.632.72
2"	$224.70	7,800	n/a	$2.632.72
3"	$322.62	11,400	n/a	$2.632.72
4"	$415.10	14,800	n/a	$2.632.72
6"	$610.94	22,000	n/a	$2.632.72
8"	$828.54	30,000	n/a	$2.632.72
10"	$1046.14	38,000	n/a	$2.632.72

(D) Sewer – Outside City

User Category	Bi-Monthly Base Charge	Charge per CCF for 1st 15 CCFs	Charge per CCF for usage over 15 CCFs
B	$13.20	$7.05	$7.62
C	$13.20	$7.05	$7.62

Section 7. INDUSTRIAL WATER RATES

Any industrial water customer served by the City's surface water treatment plant (the "Savannah River Water System") requiring water at an average rate in excess of 1,000,000 gallons per day for 300 or more days in a year shall pay for the quantity of water used at a rate equal to the water production cost as hereinafter defined. Each such user shall be billed at the end of each calendar month for immediate payment at a rate equal to the estimated water production cost for the month, plus the cumulative total of any unpaid water production cost for the year to the date of billing if revised estimates at the end of any such calendar month should indicate that the customer has not been billed the full water production cost in any prior month. After each calendar year and prior to March 30, each such user shall receive a final bill for the year completed on the previous December 31 based on the actual water production cost for that year as determined by an audit.

The term "water production cost" for any given period shall be deemed to mean the sum of the following items on an accrual basis divided by the actual number of gallons delivered by the Savannah River Water System during such period:

(1) All payments to any Sinking Fund or reserve fund or other fund as may be required under any Bond Resolution adopted and approved to issue revenue bonds as a source of funds for capital expenditures for the Savannah River Water System.

(2) Interest and amortization to a maximum of $20,000.00 per year, on money expended from CITY funds, other than the proceeds of revenue bonds, for necessary major repairs or replacements of water system facilities required to keep the system functioning reliably and efficiently at its 50 million gallon per day average rated capacity and which in accordance with good accounting practice would be capitalized. Interest and amortization on such monies shall be at the interest rate applicable to the most recent prior series of revenue bonds which served as a source of funds for necessary major capital expenditures for said water system, but the term of years applicable to amortization of the monies so expended shall be ten years.

(3) Interest and amortization on money expended from CITY funds in excess of the amounts which would result in $20,000.00 annual charges for interest and amortization, and other than the proceeds of revenue bonds, for necessary major repairs or replacements of water system facilities required to keep the system functioning reliably and efficiently at its 50 million gallon per day average rated capacity and which in accordance with good accounting practice would be capitalized.

(4) Premiums on necessary insurance on said water plant, and

(5) The cost of operating and maintaining the water plant in a good state of repair, but excluding any item which in accordance with good accounting practice would be capitalized and excluding any item by way of depreciation or obsolescence.

The foregoing rates and charges have been determined by the Mayor and Aldermen of the City of Savannah to be reasonable in relation to the cost of producing water and providing water and sewer service and, with regard to the rates and charges specified in Sections 7, to bear a direct relation to the cost of producing and supplying water from the Savannah River Water System.

Section 8. REFUSE COLLECTION AND DISPOSAL FEES

(A) Regulatory Authority. The Savannah Code, Part 4, Chapter 2, Sections 4-2001 through 4-2034, sets forth the authority for regulating the storage, collection, and disposal of all solid waste in the City, and for levying and collecting refuse collection and disposal fees as provided herein.

(B) Refuse Fees. Fees and charges for collecting and disposing of solid waste within the City of Savannah are established as follows:

(1) Residential

(a) Solid Waste Fee. The residential solid waste collection and disposal fee for all residential property (other than commercial apartments) shall be $34.86per month per dwelling unit, $69.72 per dwelling unit billed bi-monthly. Residential refuse collection and disposal is a mandatory government service for which payment of the fee provided herein is required.

(b) Collection Carts; Fees. The City will issue one refuse collection and one recycling cart to each residential unit free of charge for use in the curb-side collection program. There shall be a one-time non-refundable charge of $50.00 for each container exceeding one requested by a resident. All carts issued by the City, including any such additional cart, shall remain the property of the City. There shall be a $50.00 charge for each container which must be replaced because of damage caused by the resident or for which the resident is responsible. There shall be no charge for replacing a damaged cart when the resident did not cause or is not responsible for the damage.

(c) Cart Return Fee. A fee of $25.00 per occurrence may be imposed for failure to remove roll-out refuse or recycling carts from the curb by 7:00 pm on the day of collection in accordance with the City of Savannah Code Section 4-2007(f).

(d) Recycling Cart Contamination Fee. The recycling cart contamination fee for all residents within the City limits shall be $25.00 per occurrence following an initial courtesy notice. For the purpose of this section, contamination is defined as the placement of materials other than hard plastics (Numbers 1-7), aluminum, tin, or steel cans, paper, newsprint, magazines, junk mail, container glass, and dry cardboard in the recycling container for collection.

(e) Recycling Credit. Effective January 1, 2009, the Recycling Credit is repealed.

(2) Commercial

(a) Commercial Waste Collection Fee. A Commercial Waste Collection Fee shall be charged to non-residential property and commercial apartment's property owners or occupants at the rates prescribed below when such properties are served by City commercial containers. The applicable rate tier shall be determined by the aggregation of the container volumes served which are under common control of a single business entity. The City Manager is authorized to negotiate rates for governmental agencies on a cost basis.

The rates for Commercial Waste Collection services shall be as shown below:

Aggregate Volume of Commercial Containers For a Single Business Entity	Fee per Cubic Yard
2 cubic yards to 15 cubic yards	$4.06
16 cubic yards to 47 cubic yards	$3.59
48 cubic yards to 95 cubic yards	$3.17
96 cubic yards and above	$2.50
School Board	$1.97

These collection rates apply only to those accounts paying a disposal fee. The

monthly or bi-monthly service bill amount shall be the product of the applicable rate tier, container size, and service frequency.

Occupants or owners of non-residential property which is not served by commercial containers because of low solid waste quantities generated, or the inability to locate a commercial container due to physical configuration of the property, will be served by the City using roll-out carts. The collection and disposal fee for such service shall be at the same rate as the residential solid waste fee provided in Paragraph B(1) above, charged in multiples on a per-cart basis.

(b) Collection Fee for Compactor Service

(i) Downtown Collection Zone. Pursuant to Savannah Code Section 4-2017, the solid waste collection fee for roll-off enclosed compactors located in the Downtown Collection Zone shall be $5.98 per cubic yard of un-compacted container capacity, as determined by the Sanitation Department. The Downtown Collection Zone is bounded on the east by East Broad Street, on the west by Martin Luther King, Jr. Boulevard, on the north by Bay Street, and on the south by State Street.

(ii) River Street Collection Zone. Pursuant to Savannah Code Section 4-2017, the solid waste collection fee for roll-off enclosed compactors located in the River Street Collection Zone shall be $6.39 per cubic yard of un-compacted container capacity, as determined by the Sanitation Department. The River Street Collection Zone is bounded on the east by East Broad Street, on the west by Martin Luther King, Jr. Boulevard, on the north by the Savannah River, and on the south by Bay Street.

(c) Commercial Waste Disposal Fee. A Commercial Waste Disposal Fee shall be charged to all non-residential property and commercial apartment's property owners or occupants serviced by the City of Savannah at the rate of $4.63 per un-compacted cubic yard.

(d) Private Refuse Containers on Public Property. A rental fee is established for placing privately-owned refuse containers (dumpsters, or other commercial refuse containers) in City lanes, rights-of-way, or on other public property within the City. The fee shall be $10.00 per month or portion for each container; provided, however, that the fee for a newly-placed container during the first month and the fee for a removed container during the final month shall be $5.00 if the container is in place for less than 15 days.

- No container shall be placed on public property without the prior approval and permitting by the City Mobility Planning, Engineering, and Permits Division.

- The Sanitation Department shall be responsible for determining the location and owner of such containers and for initiating monthly billing of fees.

- The Finance Department shall issue bills for container rental fees and the Revenue Department Division shall collect the fees. Failure to pay rental fees will result in denial or revocation of permits to locate any containers on public property within the City.

(e) Fees for Construction and Demolition Debris, Land Clearing Debris, and Bulk Container Service. Pursuant to Savannah Code Section 4-2020, the fee to contractors or responsible persons for construction and demolition debris (C&D), land clearing debris, and bulk container service provided by the City shall be $30.00 delivery fee per container, $125.00 per disposal pull, and $33.00 per ton disposal fee. A $3.00 per day rental fee will be applied when a container exceeds ten working days without a disposal pull. The rental rate shall be $75.00 per month for the initial 30 day period, prorated at $2.50 per day on the 31st day and thereafter. Customers may also choose to be billed by a flat rate fee. With the flat rate fee, all deposits and applicable rental fees still apply.

Upon delivery of a C&D or bulk container, the delivery fee and first pull fee must be paid ($155.00 total). The customer will not be billed again until a request to have the container emptied is made. After the waste has been weighed the customer shall be billed a disposal fee. All fees shall be due and payable 30 days after receipt of bill.

To ensure that the C&D waste program is successful and that all customers pay for services rendered, the Commercial Refuse Collection Administrator will attempt to enforce payment of all delinquent amounts due. The Commercial Refuse Collection Administrator is hereby granted authority to place any and all delinquent C&D waste charges which are past due for 30 days or more on the customer's utility bill.

(3) Billing of Solid Waste Collection and Disposal Fees. Owners or occupants of premises for which residential refuse service is available, whether a City refuse cart has been issued or not, and non-residential properties subject to fees in accordance with the provisions of this ordinance, shall be billed solid waste service charges bi-monthly in the same manner as water charges are billed.

(4) Payment Enforcement. Fees for *solid waste collection and disposal service* and for *solid waste disposal service* shall be due and payable in the same manner as charges for water service. The Revenue Department is authorized and empowered to discontinue the water supply of any dwelling unit or other establishment billed for said service when the charges remain unpaid after becoming due and payable, and to take other appropriate collection action, including placing a lien on the benefiting property and entering suit to collect. Any person who does not pay such service fees when due and payable and/or any benefiting property shall be subject to withholding/denial of any discretionary City service, benefit, permit, or contract.

(C) Refuse Dumping Fees. The disposal/tipping fee for the City Resource Recovery Plant and for any City-operated sanitary landfill shall be $60.00 per ton. Additionally, a differential landfill dumping fee for tires, appliances, mixed loads, etc., that cannot be delivered to the Resource Recovery Plant shall be charged at the following conversion factors:

Truck tires	3.3 x Standard Fee	Appliances	1.7 x Standard Fee
Auto tires	3.4 x Standard Fee	Mixed Loads	1.44 x Standard Fee

City residents may use the Bacon Park waste transfer facility to dispose of normal household and yard trash free of charge. This facility is reserved for City residents to dispose of excess dry trash from their *own premises*. As used here, the term *own premises* means the house and grounds of the City resident's place of dwelling. The term does not cover any other property owned by the resident.

(D) Special Trash Collection Fees

(1) Fee. This special collection fee shall apply to residential special trash collection services, unscheduled bulk item collection, yard waste in plastic bags, refuse cart overflows, unacceptable materials in recycling carts, yard waste in quantities exceeding the fifteen bag limit, or other services not provided as described under Savannah Code Section 4-2011 or taking more than five minutes to collect regardless of schedule.

(a) Residential. In accordance with Savannah Code Section 4-2011, fees for residential special trash collection service shall be based on crew hours required to make the collection as determined by the Sanitation Department. There shall be a minimum fee of $50.00 for the first quarter hour of crew time and an additional fee at the rate of $25.00 per quarter hour thereafter. There shall be a minimum fee of $50.00 for unscheduled bulk item or special trash collection. A minimum fee of $50.00 per occurrence shall be charged for garbage placed outside the City issued green roll-out cart and for recyclable materials placed outside the City issued black and yellow recycling cart for collection.

(b) Non-residential. The fee for "special order" collections from non-residential, account holders shall be a minimum fee of $100.00 for the first quarter hour of crew time and an additional fee at the rate of $25.00 per quarter hour thereafter.

(2) Billing/Payment. Fees due for special trash collection service may be billed along with the fee for water service, and shall be due and payable under the same conditions as fees for water service.

(On February 26, 1998, City Council amended this Section 8 of the Revenue Ordinance of 1998 to make consistent with the Refuse Collection and Disposal Ordinance, Part 4, Chapter 2, Sections 4-2001

through 4-2034, and to establish amended rates, effective March 1, 1998.)

Section 9. UTILITY DEPOSITS

In accordance with Savannah Code Section 5-1006, utility (water, sewer, refuse) deposits shall be required as follows for locations both inside and outside the City:

	Meter Size	Deposit
(1)	For each 5/8 inch meter	$100.00
(2)	For each 1 inch meter	$115.00
(3)	For each 1 ½ inch meter	$130.00
(4)	For each 2 inch meter	$145.00
(5)	For each 3 inch meter	$160.00
(6)	For each 4 inch meter	$175.00
(7)	For each 6 inch meter	$190.00
(8)	For each 8 inch meter	$205.00
(9)	For each 10 inch meter	$220.00
(10)	Sewer-only (per unit)	$100.00
(11)	Problem location and/or customer Regular Deposit history of delinquency/theft of services	+ $250.00
(12)	Fire hydrant meter	$1,000.00*

* $100.00 of this deposit is a non-refundable administration fee. Provided, however, that the deposit may be waived under any one of the following circumstances:

- Where the residential premises is occupied by the owner thereof;
- Where a customer lives in a rented premises and owns real property elsewhere within the City's utility service area, and an active City utility account for such owned property is in the customer's name;
- Where a customer lives in a rented premises if such customer has received a homeowner waiver of deposit for the preceding five years or more, provided that the customer has not had a cut-off for non-payment during that five-year period.

Provided, further, that the Utility Services Administrator shall be authorized to enter into agreement(s) with the United States military services to waive initial utility deposits for military personnel. Deposit waivers shall be limited to active duty military personnel who are to be stationed or who are to remain stationed within Chatham County for a period exceeding 120 days and who are not known to be credit risks. Such agreement(s) shall provide for the military installation to assist the City in collecting money owed for City utility services by military personnel.

An existing utility customer who paid a deposit to the City in the amount required at the time to initiate City utility services shall not be required to increase the deposit. Upon

moving from one residence to another, an existing utility customer who paid a deposit to the City in the amount required at the time shall not be required to increase the deposit, provided the time between termination of service at the old residence and initiation of service at the new residence is less than thirty days.

Section 10. UTILITY DELINQUENCY AND ENFORCEMENT FEES

(A) Delinquency fee. In the event that any utility service charge is not paid and *in the hands of the City Treasurer's Office* within ten calendar days after the due date specified on the bill, such charge shall be subject to the addition of a basic delinquency fee in the amount of $5.00 or 10% of the current amount due, whichever is greater. Failure to receive a bill does not exempt a customer from having late fees or enforcement fees assessed.

(B) Administrative Processing Fees. Any account not paid in full within 17 days of the due date will be charged a $50.00 administrative processing fee and will be subject to disconnection at any time until the account has been paid in full.

(C) Enforcement fees. The following enforcement fees shall be paid by the user cumulatively for each action taken to prevent unauthorized use of water and restore service. Further, in the event that water service has been cut-off for nonpayment of a City Utility bill in accordance with Savannah Code Section 5-1022, or utility service is terminated for unauthorized use, water service shall not be restored until unpaid utility charges, delinquency fees, administrative processing fees, and any other enforcement fees are satisfied.

Locking meter	$60.00
Broken padlock	$25.00
Broken curb-cock lock	$25.00
Broken curb-cock	$60.00
Plugging meter	$75.00
Removal of meter	$100.00
Removal of straight line	$125.00
Use of water prior to meter installation	$125.00
Removal of unauthorized relocated meter	$150.00
Cutting off water at main	$300.00

The costs of any damage to a fire hydrant caused by unauthorized use shall be paid by the user. When a meter dial has been removed and water usage is not registered, a fee of $25.00 shall be paid by the benefiting customer. When unregistered water is used, whether from dial removal, straight line, or other reason, water and sewer charges shall be levied to cover estimated water usage.

(C) Unpaid service charges and fees constitute lien on property. In any case where utility service charges and fees have been billed and remain unpaid after the due date has passed and prescribed payment enforcement actions have been taken by the City, such unpaid service charges and fees shall become the responsibility of the

property owner. The Utility Services Administrator is authorized to secure such unpaid fees and charges by recording a lien on the property to which service has been provided and/or is available. Provided, however, that where the occupant of rental property has posted a utility deposit with the City, liability for payment of utility charges and fees shall be the sole responsibility of such rental occupant and shall not constitute a lien on the property.

Section 11. UTILITY CREDITS

(A) Elderly/Low Income. An elderly/low income credit (billing reduction) shall be available to qualifying heads of household in whose name a residential inside-City utility account (water, sewer, refuse) is listed. Qualifying heads of household must have an attained age of 65 years and must have a total household income not exceeding poverty levels for the number of occupants in the household as derived from guidelines of the State of Georgia Division of Aging Services. Eligibility for the old age/low income credit shall be determined under City contract with a non-profit community organization capable of screening applicants according to the established criteria and reporting eligibility to the Revenue Department. Eligibility shall be reestablished annually. The elderly/low income credit shall be calculated as follows for each service:

Utility Service	Credit	Terms
Water	Base Charge + 1 Consumption Unit	Bi-Monthly
Sewer	Base Charge + 1 Consumption Unit	Bi-Monthly
Residential Refuse	$5	Bi-Monthly

(B) Disabled/Low Income. A disabled/low income credit (billing reduction) shall be available to qualifying individuals with a residential inside-City utility account (water, sewer, refuse). Qualifying individuals will be between the ages of 18 and 64 years of age; must have a total household income not exceeding poverty levels derived from the State of Georgia's poverty guidelines as established year to year; the utility bill must be in the name of the disabled individual or the disabled individual must be head of household; and the disabled individual must be receiving Supplemental Security Income (SSI). Eligibility for the disabled/low income credit shall be determined under City contract with a non-profit community organization capable of screening applicants according to established criteria and reporting eligibility to the Revenue Department. Eligibility shall be reestablished annually. The disabled/low income credit shall be calculated as follows for each service:

Utility Service	Credit	Terms
Water	Base Charge + 1 Consumption Unit	Bi-Monthly
Sewer	Base Charge + 1 Consumption Unit	Bi-Monthly
Residential Refuse	$5	Bi-Monthly

Section 12. BILLING OF UNDERPAYMENT; REFUND OF OVERPAYMENT

If evidence provided by a customer or appearing in City records shows that a utility account has been billed and paid incorrectly as a result of error by either the customer or the City, the following corrective actions are authorized:

Under-billed and under-paid. Additional billing of amounts due shall be limited to the actual undercharges for a period of three years prior to the date of discovery and correction of the error.

Over-billed and over-paid. Refund shall be limited to the actual amount of overpayment for a period of three years prior to the date of discovery and correction of the error.

Any additional billing and any refund under such circumstances shall be without interest.

Section 13. EXEMPTIONS FROM WATER AND SEWER CONNECTION FEES

(A) Enterprise Zones. Water Tap-in Fees under Section 4(D), Sewer Tap-in Fees under Section 4(E), and Water and Sewer Additional Connection Fees under Section 5 of this Article may be waived for new connections to the City's Water and Sewer System within Enterprise Zones that have been designated under and are consistent with the requirements of the Savannah, Georgia Code of Ordinances, Division II – Code of General Ordinances; Part 8 – Planning and Regulation of Development; Chapter 10. Enterprise Zones. This waiver shall not apply to water meter fees provided under Section 4(A) of this Article.

(B) Federal Grant Funded Projects. Water Tap-in Fees under Section 4 (D), Sewer Tap-in Fees under Section 4 (E), and Water and Sewer Additional Connection Fees under Section 5 of this Article, shall be waived for projects in which the City is providing funding from a grant provided by the federal government, and for which such waiver will be counted toward meeting any local match requirement under the terms of such grant. This waiver shall not apply to water meter fees provided under Section 4 (A) of this Article.

ARTICLE V: SPECIAL SERVICE DISTRICTS

Section 1. SPECIAL SERVICE DISTRICT FOR CONVENTION TRANSPORTATION

(A) Fee Assessed. Pursuant to the ordinance creating the Special Service District for Convention Transportation, there shall be assessed upon all hotels and motels within the Convention District having more than twenty-five (25) guest rooms a transportation service fee of $1.00 per night per occupied room, except all hotels on Hutchinson Island shall be assessed a fee of $2.50 per night per occupied room.

(B) Purpose; use of fee. Fees collected under this section shall be used to provide for funding operation of the Water Ferry System and funding of other convention related costs, including transportation for city-side conventions held at the Trade Center.

(C) Return; payment of fees. Each hotel collecting this fee shall on or before the twentieth day of each month submit to the Revenue Director a return indicating the number of occupied room nights and the amount of fees collected for the immediately preceding calendar month. Hotels will use a return form as prescribed by the Revenue Director and will remit, along with the return form, payment of the fees as presented on the return.

(D) Penalties and interest for delinquencies. When any business required to remit this tax fails to file a return and remit the amount due by the due date and in the manner prescribed, said business shall be subject to a penalty of five percent (5%) of the amount due or $25.00, whichever is greater. Interest shall be charged at a rate of one percent per month from the month the fee is due until the date the fee is paid.

(E) City examination of records authorized. For the purpose of ascertaining the correctness of any return required to be filed by this section, or to determine the amount of fees due, the Revenue Director or his authorized representative shall have free and complete access at all reasonable times to any books, papers, records, or other information bearing upon said return or fees due.

Section 2. SPECIAL SERVICE DISTRICT FOR WATER TRANSPORTATION

Pursuant to ordinance providing for the Water Transportation District, tax proceeds from the billing and collecting of this tax shall be used to assist in funding of the Water Ferry System to transport convention participants at the Trade Center across the Savannah River and to provide for use of the water ferry system by property owners and residents of Hutchinson Island properties located in the City of Savannah. Property owners and residents of the district paying this tax will be issued permits for use of the water ferry system at no cost.

ARTICLE X. MISCELLANEOUS FEES

Section 1. RECORD RESEARCH AND COPY FEES

A fee for search, retrieval, redaction and other direct administrative services to provide public access and copying of City departmental records is authorized as follows:

(a) For up to fifteen minutes of staff time – No Fee [O.C.G.A. 50-18-71(c)(1)]
(b) For staff time exceeding fifteen minutes - There shall be a charge at a prorated hourly rate not to exceed the salary of the lowest paid full-time employee who, in the discretion of the custodian of the records, has the necessary skill and training to perform the request [O.C.G.A. 50-18-71 (c)(1)]
(c) For letter or legal sized photocopies - $.10 (Cents) per page [O.C.G.A. 50-18-71(c)(2)]
(d) For all other documents – There shall be a charge of the actual cost of producing the copy [O.C.G.A. 50-18-71(c)(2)]
(e) For electronic records – There shall be a charge of the actual cost of the media on which the records or data are produced [O.C.G.A. 50-18-71(c)(2)]

Section 2. ADVERTISING FEES

When property is levied upon and advertised for sale for unpaid taxes, assessments, and charges pursuant to State law, an advertising fee of $10.50 per week shall be charged to the property owner for each parcel advertised. In any case where an individual newspaper advertisement is placed for a special tax sale, an amount representative of the actual advertising cost plus 25 percent shall be charged. These fees are assessed to cover advertising costs and to defray administrative costs associated with advertising.

Section 3. PRODUCTION AND BROADCAST FEES FOR SAVANNAH'S GOVERNMENT CHANNEL

The following production and broadcast fees shall be charged for services of Savannah's Government Channel (cable television) pursuant to written policy of the City's Public Information Office:

• Taping and airing non-city meetings, forums, etc.	$125.00 per hour or portion
• Videotaping, editing, post production	$100.00
• Duplication services - DVD format	$10.00 per DVD
• Air time for outside productions	$35.00 for 0 - 30 minutes $70.00 for 31 - 60 minutes

Section 4. ENCROACHMENT PETITION FEES

The fees for processing and reviewing the encroachment petition application and conducting the necessary research shall be as follows:

(a) Residential $250.00

(b) Commercial $500.00

Section 5. STORMWATER MANAGEMENT CREDIT FEE

(A) Bilbo Basin:

(1) Per Square Foot $28.65

(2) Per Cubic Foot $76.79

Section 6. TREE PROTECTION FEES

(A) Damage to Trees on Public Property. Any person who causes damage or compensates another party to cause damage to any tree(s) on public property pursuant Sec. 4-10005 (General Provisions) of the Landscape and Tree Protection Ordinance shall be fined as follows:

(1) $2,500.00 per tree damaged or removed, plus

(2) Actual cost to prune, or otherwise repair damaged tree(s)

(3) Actual cost to remove tree(s) and/or stump(s) if required due to damage

(4) Loss in value of tree(s) as result of damage as determined by appraisal in accordance with the tree appraisal guidelines

(B) Damage to Trees on Commercial Property. Any person who removes or otherwise damages a tree or trees on commercial property without a Land Disturbance Permit or permission pursuant the Landscape and Tree Protection Ordinance shall be fined as follows:

(1) $2,500.00 per tree damaged or removed, plus

(2) Any fines for noncompliance with Landscape and Tree Protection Ordinance

(C) Noncompliance with Landscape and Tree Protection Ordinance. Any owner of a commercial property which becomes noncompliant pursuant the Landscape and Tree Protection Ordinance due to the unauthorized removal or damage of any tree(s) on the

property will be required to plant additional trees as necessary to bring the site back into compliance with the Landscape and Tree Protection Ordinance and shall be fined as follows:

(1) $2,500.00 per day

Section 7. SHORT-TERM RESIDENTIAL RENTAL FINES

The following fines shall be charged for violations to Part 8 Planning and Regulation Development Chapter 11 Short-Term Residential Rentals

(1) First Violation	$500.00
(2) Second Violation within the preceding 12 months	$750.00
(3) Third Violation within the preceding 12 months	$1,000.00

Section 8. FILM PERMIT FEES

The following fees shall be applied to all film production permits issued by the City of Savannah

(1) **APPLICATION FEE** - $25.00

a. Required to submit an application for any film production (includes both student and professional applications)

(2) PERMIT FEE

a. Student (application must be associated with a current class for a grade)
   i. Permit ..... $ 25.00 / location

b. Professional
   i. Permit ..... $ 250.00 / location
   ii. Blanket (10 crew or less) ..... $ 100.00
   iii. Drone ..... $ 125.00
   iv. Expedited fee (additional to above)
      1. Within 72 hours of production ..... $ 75.00 / location
      2. Within 48 hours of production ..... $ 100.00 / location
      3. Within 24 hours of production ..... $ 300.00 / location

(3) AMENDMENT FEE (Charged per occurrence / location)
   a. **Low Impact**
      i. Minor changes such as parking ..... $ 25.00
   b. **Medium Impact**
      i. Moderate changes such as equipment / roads ..... $ 50.00
   c. High Impact

i. Major changes such as film dates, traffic control, etc. ..... $ 75.00

(4) ON SITE SERVICES (Charged for filming at a City of Savannah owned property when a City staff member is required to be on site during production)

a. Per location each day ..... $ 100.00
($300.00 max)

Section 9. BANNER & KIOSK PROGRAM FEES

(A) Kiosk Program. The City of Savannah maintains six public information kiosks, with two display panels per kiosk, located on Broughton Street between Lincoln Street and Montgomery Street. Any local, community-based organization wishing to display marketing material for a non-partisan, non-sectarian community event or activity will be charged per panel for a rental period of 30 days. The organization must submit a draft of the image to be displayed for staff approval. The organization will be responsible for installing and removing said material within the rental period.

(B) Banner Program. The City of Savannah maintains banner brackets which are attached to City-owned lampposts and poles located on Martin Luther King, Jr. Boulevard and Broughton Street. Any local, community-based organization wishing to display marketing material for a non-partisan, non-sectarian community event or activity will be charged per bracket for a rental period of 30 days. The organization must submit a draft of the image to be displayed for staff approval. The organization will be responsible for installing and removing said material within the rental period and for obtaining all necessary permits for access to the public right-of-way.

Fees	
Per Kiosk Panel	$50.00
Per Banner Bracket	$15.00

Section 10. HONORARY STREET DESIGNATION FEES

The following non-refundable fee shall be applied to any requests for honorary street designation per City ordinance;

(1) Honorary Street Designation Request $150 per request

Section 11. SHOPPING CART RECOVERY FEES

The following fees shall be charged for violations to City Code Part 9, Chapter 2 2017-2026.

Recovery Fee:

One Cart	$250
>One Cart – Same Location	$250 + $125 per additional cart
Failure to provide cart retrieval plan	Not to Exceed $500

Section 12. MOBILE FOOD SERVICE FEES

The following fees shall be applied for any mobile food service unit permits issued by the City of Savannah.

(1)	Mobile Food Service Unit Application Fee	$25.00 per Application
(2)	Mobile Food Service Unit Annual Permit Fee	$200.00 per Unit
(3)	Mobile Food Service – Food Truck Rodeo	$200 -$500.00 per Unit
(4)	First violation:	$500.00

(5) Second violation within the 12 months following the first violation: $750.00

(6) Third violation within the 12 months following the first violation: $1,000.00 and revocation of the mobile food service unit location approvals. Mobile Food Service Unit Location Approvals will be revoked for six months from the date of the third violation.

Section 13. STREET PERFORMER FEES

Street performers are limited to certain locations within the City of Savannah as identified in Article R. The following fees are to be charged for street performer identification badges, as required by the City Code.

1) Street Performer Identification Badge - Identification badges for permitted performers, artists, and crafters wishing to showcase their talent on the public right-of-way shall be issued for an annual fee of $10 per badge.

2) Street Performer Identification Badge Replacement - Street performer identification badges shall be replaced with a fee of $5 per replacement badge.

ARTICLE Y. BUSINESS TAX

Section 1. LEVY OF BUSINESS TAX

Each person engaged in any business, occupation, or profession in the City of Savannah, whether from a fixed location in the City or as an out-of-state business with no location in Georgia but which exerts substantial efforts within the state and in the City of Savannah pursuant to O.C.G.A. §48-13-7, shall pay to the City a business tax according to the provisions of this Article. No person shall conduct business from a location within the City without first registering with the City Revenue Department.

Section 2. PURPOSE AND SCOPE OF TAX

The business tax levied herein is for revenue purposes only and is not for regulatory purposes. The business tax applies only to businesses and occupations which are covered by the provisions of O.C.G.A. §48-13-5 through §48-13-26. Other applicable businesses and occupations are subject to City taxes pursuant to pertinent general law and/or City ordinance.

Section 3. DEFINITIONS

In addition to the definitions in Article A, Section 2, of this Ordinance, the following words and terms shall have the meanings shown below when used in this Article:

(A) Business. Any person, corporation, partnership, state licensed or regulated professional or other legal entity which exerts substantial efforts within Savannah, engages in, causes to be engaged in, and/or represents or holds out to the public to be engaged in any occupation or activity with the object of gain or benefit, either directly or indirectly.

(B) Business Tax. A tax levied for revenue raising purposes on persons, firms, partnerships, corporations, and other entities for engaging in a business, occupation, or profession.

(C) Base Tax. The *base tax* is a flat-fee component of the business tax. This flat-fee component is the same amount for all businesses which are taxed on the basis of gross receipts and is included in the amounts shown in the Business Tax Schedule set forth in Section 5 of this Article.

(D) Regulatory Fee. A *regulatory fee*, as provided under O.C.G.A. §48-13-9, is any payment to the City, whether designated as a license fee, permit fee, or by another name, which the City requires as an exercise of its police power and as a part of or an aid to regulation of a business, occupation, or profession. The amount of a regulatory fee shall approximate the reasonable cost of the actual regulatory activity performed by the City. Businesses subject to regulatory fees are identified in Section 34 of this Article, entitled *Regulatory Fees and References*. A regulatory fee may not include an administrative fee. Development impact fees as defined by O.C.G.A. §36-71-2(8), or other costs of zoning or land development are not regulatory fees.

(E) Business Tax Certificate. A *business tax certificate* is the document issued by the City Revenue Department to a business, occupation, or profession which gives evidence of compliance with the requirements of this Article and payment of a business tax for the year. The certificate shows name and address of the business, business type, and other pertinent information, but not the amount of tax paid.

(F) Gross Receipts

(1) Inclusions. *Gross receipts* mean the total revenue of the business or practitioner for the period, including but not limited to the following:

(a) Total income produced from within the State of Georgia, whether produced from inside or outside the City, unless the business or practitioner has already paid a business or occupation tax on the income produced outside the City;
(b) Total income without deduction for cost of goods or expenses incurred;
(c) Gain from trading in stocks, bonds, capital assets, or instruments of indebtedness;
(d) Proceeds from commissions on the sale of property, goods or services;
(e) Proceeds from fees for services rendered; and
(f) Proceeds from rent, interest, royalty, or dividend income

(2) Exclusions. Gross receipts shall *not* include the following:

(a) Sales, use, or excise tax;
(b) Sales returns, allowances, and discounts;
(c) Proceeds from sales to customers outside the State of Georgia;
(d) Payments made to a subcontractor or an independent agent;
(e) Gross income on alcoholic beverage sales covered by alcohol license;
(f) Inter-organizational sales or transfers between or among the units of a parent-subsidiary controlled group of corporations as defined by 26 U.S.C. §1563(a)(1), or between or among the units of a brother-sister controlled group of corporations as defined by 26 U.S.C. §1563(a)(2), or between or among wholly owned partnerships or other wholly owned entities;
(g) Governmental and foundation grants, charitable contributions, or the interest income derived from such funds received by a nonprofit organization which employs salaried practitioners otherwise covered by this Ordinance, if such funds constitute 80 percent or more of the organization's receipts.

(G) Business Location or Office. The physical location of a business. Location or office shall include any structure or vehicle where a business, profession, or occupation is conducted, but shall not include a temporary or construction work site which serves a

single customer or project, nor a vehicle used for sales or delivery by a business or practitioner of a profession. A temporary work site which serves multiple customers is included in this definition, and any business operating at such location is subject to the requirements of this Article. All business locations must first obtain zoning approval from the Development Services Department.

(H) Dominant Business Activity. The activity which is the major source of income of a business that conducts multiple activities. Such dominant business activity represents the largest percentage of business revenues but may not represent a majority of revenues. Businesses are classified according to dominant business activity.

(I) Practitioner of Profession or Occupation. A person who is licensed and regulated by the State of Georgia for engaging in a profession or occupation. For purposes of this Article, practitioners of a profession or occupation shall not include a practitioner who on an annual basis is an employee of a business and the business pays a business tax pursuant to this Article. Nothing in this Article shall be construed or interpreted as limiting or regulating the practice of any such practitioner of a profession who is licensed and regulated by the State of Georgia, nor as subjecting any such practitioner of a profession to any criminal sanction.

Section 4. BUSINESS TAX FEE STRUCTURE

(A) Base Tax. A non-prorated, non-refundable *flat-tax* component of the business tax, as provided in the Business Tax Schedule, Section 5 of this Article, shall be required on all general business tax accounts. Such base tax shall be included in the business tax amounts shown in the Business Tax Schedule.

(B) Business Tax

(1) A *business tax* shall be levied upon those businesses with one or more locations or offices in the corporate limits of the City and upon the applicable out-of-state businesses with no location or office in Georgia pursuant to O.C.G.A. §48-13-7, based upon gross receipts of the business or practitioner in combination with the profitability ratio for the type of business, occupation, or profession as measured by nationwide averages.

(2) *Classification by NAICS*. Businesses and professions within the City shall be classified by dominant business activity into occupation groups according to the classification structure set forth in the *North American Industry Classification System Manual,* published by the U. S. Government, Executive Office of the President, Office of Management and Budget.

(3) *Business Profitability Classes.* Businesses shall be assigned to profitability classes by the first two digits of the North American Industry Classification System (NAICS) number. Profitability classes shall reflect business profitability ratios, as measured by nationwide averages derived from statistics, classifications, or other

information published by the U.S. Office of Management and Budget, the U.S. Internal Revenue Service, or successor agencies.

Profitability Class	Average Profitability Ratio
A	Up through 3.00%
B	Over 3.00% through 4.00%
C	Over 4.00% through 5.30%
D	Over 5.30% through 7.00%
E	Over 7.00% through 13.50%
F	Over 13.50%

The six profitability classes are incorporated into the Business Tax Rate Schedule shown in Section 5 below.

(C) Business Tax on Professions. Each person engaged in the practice of a profession as described in O.C.G.A. §48-13-9(c)(1) through (18); each attorney; physician; osteopath; chiropractor; podiatrist; dentist; optometrist; psychologist; veterinarian; landscape architect; land surveyor; physiotherapist; public accountant; embalmer; funeral director; civil, mechanical, hydraulic, or electrical engineer; architect; marriage and family therapist, social worker, and professional counselor practicing such profession, whether individually or as a member or employee of a firm, partnership, or corporation, shall elect as such person's entire business or occupation tax one of the following:

(1) The business tax based on gross receipts combined with profitability ratios as set forth in paragraph B of this Section 4. If a practitioner elects to pay a tax based on gross receipts, all members and professional employees of the practitioner's firm must also elect to pay a tax based on gross receipts. In such case, the firm must list all practitioners and attach the list to a single business tax return for the firm.

(2) A fee of $400.00 per practitioner licensed by the State, such tax to be paid only at the practitioner's principal office or location. A practitioner paying a fee according to this paragraph shall not be required to provide information to the City relating to gross receipts of the business or practitioner. If a practitioner elects to pay the per-practitioner fee, all members and professional employees of the practitioner's firm must also elect to pay the per-practitioner fee, in which case each practitioner may file a separate return and pay the flat tax, or the firm may file one return, attach a list of practicing professionals, and pay a tax totaling $400.00 per professional.

This election is to be made on an annual basis and must be done by the business tax return due date each year.

No business tax on professions shall be assessed or collected from any practitioner of a profession whose office is maintained by and who is employed in practice exclusively

by the United States, the State of Georgia, a municipality or county of the State, or instrumentalities thereof.

This tax on professions is for revenue purposes only, and nothing herein shall be construed or interpreted as limiting or regulating the practice of any such practitioner of a profession who is licensed and regulated by the State of Georgia, nor as subjecting any such practitioner of a profession to any criminal sanction.

Section 5. BUSINESS TAX SCHEDULE

The business tax amounts include the $75.00 base tax.

				Business Tax by Profitability Class					
GROSS RECEIPTS AMOUNTS				**A**	**B**	**C**	**D**	**E**	**F**
		Base Rate >		***0.00069***	***0.00079***	***0.00089***	***0.00099***	**0.00109***	***0.00119***
Bracket	**Range in Dollars**								
1	$.01 -	$30,000.00	*	$85.00	$87.00	$88.00	$90.00	$91.00	$93.00
2	$30,001.00 -	$100,000.00	*	$119.00	$125.00	$131.00	$137.00	$144.00	$150.00
3	$100,001.00 -	$200,000.00	*	$172.00	$186.00	$200.00	$215.00	$229.00	$243.00
4	$200,001.00 -	$300,000.00	*	$232.00	$255.00	$277.00	$300.00	$323.00	$346.00
5	$300,001.00 -	$500,000.00	*	$318.00	$353.00	$388.00	$423.00	$459.00	$494.00
6	$500,001.00 -	$750,000.00	*	$442.00	$495.00	$548.00	$601.00	$654.00	$707.00
7	$750,001.00 -	$1,000,000.00	*	$570.00	$642.00	$714.00	$785.00	$857.00	$929.00
8	$1,000,001.00 -	$2,000,000.00	*	$893.00	$1,011.00	$1,130.00	$1,248.00	$1,367.00	$1,485.00
9	$2,000,001.00 -	$3,000,000.00	*	$1,386.00	$1,576.00	$1,766.00	$1,956.00	$2,146.00	$2,336.00
10	$3,000,001.00 -	$4,000,000.00	*	$1,838.00	$2,093.00	$2,349.00	$2,604.00	$2,860.00	$3,115.00
11	$4,000,001.00 -	$5,000,000.00	*	$2,249.00	$2,564.00	$2,879.00	$3,194.00	$3,509.00	$3,824.00
12	$5,000,001.00 -	$6,000,000.00	*	$2,618.00	$2,986.00	$3,355.00	$3,723.00	$4,092.00	$4,460.00
13	$6,000,001.00 -	$8,000,000.00	*	$3,166.00	$3,614.00	$4,062.00	$4,510.00	$4,958.00	$5,406.00
14	$8,000,001.00 -	$10,000,000.00	*	$3,863.00	$4,412.00	$4,961.00	$5,510.00	$6,059.00	$6,608.00
15	$10,000,001.00 -	$15,000,000.00	*	$4,991.00	$5,704.00	$6,416.00	$7,129.00	$7,841.00	$8,554.00
16	$15,000,001.00 -	$20,000,000.00	*	$6,400.00	$7,402.00	$8,330.00	$9,257.00	$10,185.00	$11,112.00
17	$20,000,001.00 -	$25,000,000.00	*	$7,607.00	$8,785.00	$9,887.00	$10,990.00	$12,092.00	$13,195.00
18	$25,000,001.00 -	$30,000,000.00	*	$8,539.00	$9,851.00	$11,089.00	$12,326.00	$13,564.00	$14,801.00
19	$30,000,001.00 -	$40,000,000.00	*	$9,902.00	$11,412.00	$12,847.00	$14,282.00	$15,717.00	$17,152.00
20	$40,000,001.00 -	$50,000,000.00	*	$11,489.00	$13,229.00	$14,894.00	$16,559.00	$18,224.00	$19,889.00
21	$50,000,001.00 -	and over	*	$12,524.00	$14,414.00	$16,229.00	$18,044.00	$19,859.00	$21,674.00

Section 6. BUSINESS TAX RESTRICTIONS; REAL ESTATE BROKERS AND AGENTS

(A) Restrictions

(1) No business or practitioner shall be required to pay more than one business tax for each of its locations.

(2) No business tax will be required upon more than 100 percent of a business's gross receipts.

(3) No business tax will be required on receipts on which such tax has been levied in other localities or states.

(B) Real Estate Brokers and Agents. A business tax *shall be* required from real estate brokers and agents whose offices are located outside the City of Savannah and who sell property inside the City (O.C.G.A. §48-13-17). Any broker or agent who does business in more than one taxing jurisdiction shall allocate revenues among all such jurisdictions which levy a gross receipts tax. If any such jurisdiction does not levy a business tax based on gross receipts, then the gross receipts which would otherwise be allocated to such jurisdiction shall be allocated to the jurisdiction in which the business is physically located.

Each real estate sales agent is considered to be an independent agent and is liable for a business tax. Income generated by any such agent filing a separate return may be excluded from the broker's return pursuant to Section 3 (F)(b)(iii) of this Article. A real estate brokerage firm may, however, elect to include sales commissions generated by such agents in its gross income, in which case (a) the broker must list all agents whose revenues are included in its return, and (b) such agents are not required to file a return and pay a tax.

Section 7. BUSINESS TAX CERTIFICATE REQUIRED; FEE FOR DUPLICATE

No person shall conduct business from a location within the City without first registering with the City Revenue Department. Each location shall be considered a separate business for purposes of this Article. Upon payment by the business of required business tax, the Revenue Department shall issue a business tax certificate to the business. There shall be a $25.00 fee to defray the cost of issuing a duplicate business tax certificate. Additionally, if a business files an amended return and a new business tax certificate is required due to this filing, there shall be a $25.00 fee to defray the cost of processing the amended return and the issuing the amended certificate.

The business owner shall display such business tax certificate in a conspicuous place within the business premises, if the taxpayer has a permanent business location in Savannah. If the taxpayer has no permanent business location in Savannah, such business tax certificate shall be kept on the person or within the vehicle of the registered business.

Any business tax certificate shall be shown upon demand to any authorized employee of the Revenue Department, Police Department, or other City Department engaged in performing its authorized function. Any person who fails or refuses to show a business tax certificate upon demand of any authorized City employee shall be in violation of this Article.

Any business which is registered with the City and pays a business tax based on gross receipts in combination with profitability ratios shall be permitted to conduct its same business activities from a temporary site (a) during recognized public festivals and (b) with a group of registered dealers in a "show" arrangement, provided that any such temporary site shall meet all City zoning and building code requirements as evidenced by a *Certificate of Occupancy* issued by the Development Services Department. This provision shall not apply to alcoholic beverage dealers (Savannah Code §6-1216), nor to any other business regulated by the City.

Section 8. BUSINESS TAX RETURNS; PROCEDURES

(A) Return to be filed. All business taxes levied under this Article (except for professionals electing to pay a flat fee) are levied on the gross receipts of the current calendar year. However, for convenience of both the City and the taxpayer, each business subject to the business tax shall, on or before January 31st of the current calendar year, file with the Revenue Department a signed return showing the actual gross receipts representing the total actual income of that business during the preceding calendar year. This return shall be used to determine the final tax for the calendar year just completed and as an estimate of the gross receipts and business tax for the current year. The tax return for professionals shall show the election to pay either on gross receipts or a flat fee. Each business required by the State to hold a State sales tax identification number shall provide such number to the City on its business tax return form.

(B) Operation for part of preceding year. Where a business has been in operation for only a part of the preceding year, the amount of gross receipts for such part shall be reported in said return. The return shall also show a figure putting the receipts for such part of a year on an annual basis with the part-year receipts bearing the same ratio to the whole-year receipts as the part year bears to the whole year. Said figure shall be the estimate of gross receipts of the business for the current calendar year in establishing the business tax liability.

(C) New business. In the case of a new business which did not operate for any period of time within the City during the preceding year, the owner or other person liable for business tax shall estimate on an application form the gross receipts amount representing revenues from the date business is to begin within the City to the end of the calendar year.

(D) Payment of tax. Based on the gross receipts amount identified on the above-described return, each business shall determine the business tax amount for its profitability class from the Business Tax Schedule provided by the City with the return

form. Such business shall submit payment of that tax amount along with the return by the due date prescribed by this Article.

(E) Underpayment of tax. If the amount of business tax paid for the preceding year based on the prior year's estimate is less than the amount of business tax due for the preceding year based on gross receipts reported on the current year's return, the difference shall be due and payable. The Revenue Department will calculate the additional tax due for the preceding year, using the tax rate for that year, and will issue a bill for that amount; provided, however, that in consideration of the costs of billing and collecting, no amount less than $30.00 shall be charged but not billed. Any billed amount shall be due and payable within 30 days of the date rendered.

(F) Overpayment of tax. If the amount of business tax paid for the preceding year based on the prior year's estimate exceeds the amount of business tax due for the preceding year based on gross receipts reported on the current year's return, the difference is refundable to the taxpayer. The Revenue Department will calculate the amount of overpayment for the preceding year, using the tax rate for that year, and will initiate refund of that amount; provided however, that in consideration of the costs of processing refunds, no amount less than $25.00 shall be refunded except upon specific written request.

Section 9. DURATION OF BUSINESS TAX CERTIFICATE

Each business tax certificate shall be for the calendar year, or the remaining portion thereof. Such certificate shall expire on December 31 of the year of issuance; provided, however, that a registered business may continue to operate on its previous year's expired certificate until the due date for renewal.

Section 10. DUE DATE

Business taxes and any applicable regulatory fees shall be due and paid in full to the City Revenue Department within 30 days following March 1st of each year and shall, if not paid by May 1st of each year, be subject to delinquency fees as prescribed in this Article. For any new business or profession that opens in the City during the year, the taxes shall be due and paid within 30 days following the start of business operations with the exception of those businesses or professions subject to regulatory fees. Businesses and professions subject to regulatory fees shall pay those fees before commencing business or the practice of a profession with the exceptions provided for in O.C.G.A 48-13-20 (c).

Section 11. DELINQUENCY FEES

Where registration and the filing of the business tax return and payment of business tax is past due and unpaid 90 days from the due date, a delinquency penalty of ten percent (10%) of the amount due shall be imposed from the due date, and interest shall be charged at the rate of 1.5% per month. Any new business or profession that fails to

pay a business tax, as required in the previous section, shall be considered delinquent and shall be subject to delinquency fees and interest charges, and other penalties provided herein. Delinquency fees for alcoholic beverage licenses shall be charged as provided for in the *Alcoholic Beverage Licenses* section of this Article.

Section 12. PENALTY FOR VIOLATION; COLLECTION BY CIVIL ACTION

(A) Business Tax. If any person, other than a practitioner of a profession as defined in Section 3, paragraph (i) of this Article, transacts or offers to transact business within the City after said tax becomes delinquent, such offender shall, upon conviction in the Recorder's Court of Chatham County, be subject to the general penalty as provided by the Savannah Code, Section 1-1013. Nothing herein shall be construed or interpreted as subjecting any practitioner of a profession who is licensed and regulated by the State of Georgia to any criminal sanction whatsoever, nor in any way limiting or regulating the practice of any such practitioner of a profession.

(B) Regulatory Fee. If any person, other than a practitioner of a profession as defined in Section 3, paragraph (i) of this Article, transacts or offers to transact business within the City without first having paid a regulatory fee when required by this Article, or if any such person transacts or offers to transact business within the City after said regulatory fee becomes delinquent, such offender shall, upon conviction in the Recorder's Court of Chatham County, be subject to the general penalty as provided by the Savannah Code, Section 1-1013. Nothing herein shall be construed or interpreted as levying a regulatory fee on or applying any criminal sanction to any practitioner of a profession who is licensed and regulated by the State of Georgia, nor in any way limiting or regulating the practice of any such practitioner of a profession.

(C) Collection by Civil Action. The Revenue Director may proceed to collect any business tax or regulatory fee levied under this Article in the same manner as provided by law for tax executions, and may use other civil proceedings to enforce payment.

Section 13. BUSINESS TAX ON BUSINESS WITH NO LOCATION IN GEORGIA

A business tax is hereby imposed on those businesses and practitioners of professions with no location or office in the State of Georgia if the business's largest dollar volume of business in Georgia is in the City of Savannah *and* the business or practitioner:

(1) pursuant to O.C.G.A. §48-13-7, has one or more employees or agents who exert substantial efforts within the City for the purpose of soliciting business or serving customers or clients; or

(2) owns personal or real property which generates income and which is located within the City.

Out-of-state businesses with no location in Georgia shall be assessed business taxes based on the gross receipts of the business as defined in O.C.G.A. §48-13-7 which are reasonably attributed to sales or services in the state of Georgia.

Section 14. ALLOCATION OF GROSS RECEIPTS OF BUSINESS WITH MULTIPLE INTRA- OR INTERSTATE LOCATIONS

For those businesses that have multiple locations inside and outside of the City where the gross receipts can be allocated to each location, the gross receipts used to determine the business tax assessed will be those gross receipts attributed to each location within the City. Where the dollar amount of gross receipts attributed locally cannot be determined in those businesses with multiple locations, the total gross receipts will be divided by the total number of locations in the City and elsewhere and allotted in an equal percentage of the total gross receipts to each of those locations.

Upon request, the business or practitioner with a location or office situated in more than one jurisdiction shall provide to the Revenue Department the following:

(1) Financial information necessary to allocate the gross receipts of the business or practitioner; and

(2) Information relating to the allocation of the business's or practitioners gross receipts by other local governments.

Where the business has locations outside of the City and taxation is levied by criteria other than gross receipts in the other local governments, the City shall not tax more than the allotted share of gross receipts for the local operation.

Section 15. EXEMPTION FOR NON-PROFIT ORGANIZATIONS

Pursuant to O.C.G.A. 48-13-13 (a)(5), as amended by H.B. 175, no business tax or regulatory fee is levied on any nonprofit organization operating within the City. A non-profit organization is defined as an organization which is classified as non-profit by the Federal Internal Revenue Service and is exempt from Federal income taxes under Internal Revenue Service regulations. The Revenue Department may require evidence of tax exempt status before exemption is granted. Exemption from registration and payment of business tax and regulatory fee does not exempt any such business from compliance with the City's zoning, building code, and other regulations.

Section 16. VETERAN'S CERTIFICATE OF EXEMPTION

Each person operating a business in the City of Savannah under a Veteran's Certificate of Exemption issued by the State of Georgia, Department of Veterans Service, shall before conducting such business file with the Revenue Department an application for a free business tax certificate on a form furnished by the Revenue Department. Such application shall provide the name of the veteran, location of the proposed business, and other pertinent information about the operations of such business. An application for a free business tax certificate shall be subject to the same conditions for approval as regular

business tax certificate. No person other than the applicant may be employed by such business.

Section 17. VOCATIONAL REHABILITATION EXEMPTION

Each person operating a business in the City of Savannah as a client of the State Department of Education, Division of Vocational Rehabilitation, after being certified by such agency, shall before conducting business file an application for a free business tax certificate with the Revenue Department on a form furnished by the Revenue Department. Such application shall provide the name of the client, location of the proposed business, and other pertinent information regarding the operation of such business. Such application for a free business tax certificate shall be subject to the same conditions for approval as a regular business tax certificate. No person other than the applicant may be employed by such business.

Section 18. FREE PERMIT FOR CHARITABLE OR RELIGIOUS SOLICITOR, SOLICITOR FOR SUBSCRIPTIONS

Pursuant to the Transient Merchant, Peddler, and Solicitor Ordinance of 1980, the Revenue Department is authorized to issue a permit, as defined by Savannah Code Section 6-1602, paragraph (j), to any qualifying solicitor for charitable or religious purposes, as defined by paragraph (g) of said Code section, and to any solicitor for subscriptions, as defined by paragraph (h) of said Code section. Application shall be made on forms to be provided by the Revenue Department. Said permit shall be free of charge, except that there shall be a $25.00 application fee to defray administrative costs of issuing a permit.

Section 19. ECONOMIC DEVELOPMENT CREDITS

Pursuant to O.C.G.A. §48-13-10(f), as amended by H.B.175, economic development credits against business taxes owed may be granted to one or more types of businesses or practitioners of occupations or professions as part of a plan for economic development for the purpose of attracting, encouraging, or maintaining selected types of businesses or professions. The Office of Business Opportunity may grant such credits according to established criteria of an adopted economic development plan. Economic development credits may take the form of a tax certificate issued by the Office of Business Opportunity setting forth the type and amount of business tax credit for a specific business or practitioner of an occupation or profession, and the year(s) to which such credits are applicable. The Revenue Department will grant any such economic development credits by reducing the amount of business tax due upon presentation and surrender of a tax certificate by a business or practitioner of an occupation or profession.

Section 20. EVIDENCE OF STATE LICENSING REQUIRED IF APPLICABLE

Each person who is required to be licensed by the State of Georgia pursuant to O.C.G.A., Title 43, shall provide evidence of proper and current state licensing before any initial City business tax certificate may be issued.

Section 21. EVIDENCE OF QUALIFICATION REQUIRED IF APPLICABLE

Any person required to obtain health permits, bonds, certificates of qualification, certificates of competency, or any other regulatory matter shall first, before the issuance of a City business tax certificate, show evidence that such requirements have been met.

Section 22. BUSINESSES NOT COVERED BY THIS ARTICLE

The following businesses are not covered by the provisions of this Article but may be assessed a business tax or other type of tax pursuant to the provisions of other general laws of the State of Georgia or by local law:

(1) Alcoholic beverage establishments governed by Savannah Code Section 6-1201 and Section 30 of this Article.

(2) Insurance companies governed by O.C.G.A. §33-8-8, et seq., and Section 31 of this Article.

(3) Depository financial institutions governed by O.C.G.A. §48-6-93, and Section 32 of this Article.

(4) Those businesses regulated by the Georgia Public Service Commission

(5) Those electrical service businesses organized under O.C.G.A. Title 46, Chapter 3.

(6) Any farm operation for the production from or on the land of agricultural products, but not including agribusiness.

(7) Cooperative marketing associations governed by O.C.G.A. §2-10-105.

(8) Motor common carriers governed by O.C.G.A. §46-7-15.

(9) Those businesses governed by O.C.G.A. §48-5-355. (Businesses that purchase carload lots of guano, meats, meal, flour, bran, cottonseed, or cottonseed meal and hulls)

(10) Facilities operated by a charitable trust governed by O.C.G.A. §48-1355.

(11) Agricultural products and livestock raised in the State of Georgia governed by O.C.G.A. §48-5-356.

The Revenue Department may require any business claiming not to be covered by the provisions of this Article to provide specific and detailed evidence showing such non-coverage.

Section 23. BUSINESS TAX INAPPLICABLE WHERE PROHIBITED BY LAW OR PROVIDED FOR PURSUANT TO OTHER EXISTING LAW

A business tax shall not apply to the gross receipts of any part of a business where such levy is prohibited or exempted by the laws of Georgia or of the United States.

Section 24. GROSS RECEIPTS INFORMATION CONFIDENTIAL

Except for judicial or other proceedings necessary to collect the business tax hereby levied, it shall be unlawful for any officer, employee, agent, or clerk of the City, or any other person to divulge or make known in any manner the amount of gross receipts or the gross receipts bracket set forth or disclosed in any business tax return required under this Article, or the amount of business tax paid if based on gross receipts. Gross receipts information shall be confidential and open only to the officials, employees, agents, or clerks of the City using said information for the purpose of this business tax levy and collection of the tax. Independent auditors or bookkeepers employed by the City shall be classed as “employees” and told of this confidentiality requirement. Nothing herein shall be construed to prohibit the publication by City officials of statistics and other business information, classified and presented in such a manner so as to prevent the disclosure of the gross receipts of particular businesses. Nothing herein shall be construed to prohibit inspection of business tax records, including gross receipts information, by duly qualified employees of the tax departments of the State of Georgia, the United States, and other local governments.

Section 25. AUTHORITY TO ENTER BUSINESS

For the purpose of classifying business activity or otherwise administering this Article, the Revenue Department through its officers, agents, employees, or representatives shall have authority to enter any business premises at any reasonable time during regular business hours when said business is open to the public, or at another time arranged with the business.

Section 26. ADMINISTRATIVE AND ENFORCEMENT PROVISIONS; AUTHORITY TO REQUIRE FINANCIAL INFORMATION

If at any time the Revenue Department has reason to believe that the dominant business activity has changed or has been misreported, or that the gross receipts bracket has changed or has been miscalculated or misreported, the Revenue Department may require the owner, operator, or an officer of such business to submit an affidavit setting forth under oath the dominant business activity and gross receipts bracket determined according to this Article.

The Revenue Department shall have authority to require any business to provide a copy of the page or section of its Federal and/or State income tax return which shows gross income of the business, and to require that the owner, operator or an officer of the business certify under oath that such copy is true and correct. Any such required information shall to be limited to that which discloses gross business income and any

adjustments made to calculate the gross receipts reported to the City for business tax purposes.

The Revenue Department shall have authority to require any business to provide a statement from a licensed and practicing Public Accountant (who is not an employee of the business), such statement to set forth and certify the gross receipts, upon which the business tax is based, along with a full and complete explanation of any adjustments to gross receipts.

All financial information provided by a business under this section shall be subject to the confidentiality provisions of Section 24 above.

Failure to provide such financial information to the Revenue Department within thirty days if so requested shall be considered a violation of this Article.

If examination of the financial information provided by a business shows that a deficiency occurs as a result of under reporting, such business shall immediately pay the deficiency, plus a penalty of 10 percent of the past due tax amount and interest from the original due date at one and one half (1.5) percent per month.

Section 27. REGISTRATION FOR BUSINESS NOT COVERED IN SCHEDULE

When for good and sufficient reasons it may become proper to require registration for business tax purposes of any person, whether resident or non-resident, engaging or proposing to engage in business within the City, where such activity is not specifically included in the Listing of Business Types, the Revenue Director may establish and implement an appropriate business category and assign the profitability class appropriate for such business category.

Section 28. REQUIREMENT OF PUBLIC HEARING

The City Council shall conduct at least one public hearing before adopting any ordinance or resolution regarding the business tax.

Section 29. SUSPENSION AND REVOCATION

No business tax certificate nor regulatory license issued under this ordinance shall be subject to revocation by the Mayor and Aldermen of the City of Savannah unless or until the registered business has been notified of the intention to revoke the same and said registered business has been afforded an opportunity to be heard as to the proposed grounds for revocation; provided, however, that in case of denial, suspension, or revocation of any alcoholic beverage license, the provisions of the Savannah Code, Section 6-1207, shall apply.

Section 30. ALCOHOLIC BEVERAGE LICENSES

(A) License & Permit Fees. Not being covered by the provisions of O.C.G.A. §48-13-5 through §48-13-26, license and permit fees for alcoholic beverage establishments are levied pursuant to the Savannah Code, Part 6, Chapter 1, Article H, as follows:

LICENSE CLASS	APPLICANT CLASSIFICATION	DISTILLED SPIRITS	FEE	MALT BEVERAGE	FEE	WINE	FEE
A	Licensed Alcohol Caterer	1 (A1 is incompatible with Class E, F and G uses)	$200*	2 (A2 is incompatible with Class E, F and G uses)	$100*	3 (A3 is incompatible with Class E, F and G uses)	$50*
B	Manufacturer (Brewer = B2)	1	$5000**	2	$5000**	3	$5000**
C	Retail Dealer (on premises consumption)	1	$3500	2	$1500	3	$600
D	Retail Package Dealer (off premises consumption)	1 (B1, C1 and D1 are incompatible uses)	$3500	2 (C2 and D2 are incompatible uses)	$1500	3	$600
E	Ancillary Retail Package Dealer	X (ineligible use)	N/A	2	$1500	3	$600
F	Wholesaler	1	$5000	2	$2000	3	$1500
G	Complimentary service	X (ineligible use)	N/A	2	$300	3	$200
H	Samples	X	N/A	2	$200***	3	$100***

* This is in addition to the amount of the base license.

** This includes the option of providing samples to those involved in a tour of the facility in accordance with GA State Law.

*** This is in addition to the amount of the base license (retail package dealer or ancillary retail package dealer)

Additional Fee Amounts:

Sunday Sales (Retail Dealer with on premises consumption having more than 50% food sales) - $200 regardless of type(s) of alcoholic beverage

Underage Permit (Retail Dealers with on premises consumption having less than 50% food sales providing live entertainment as defined in the Ordinance) - $1000 regardless of type(s) of alcoholic beverage

Home Brew Event – $50 per event

Temporary Event - $25 per event

Bar Cards – $25

Authorized Catered Function Permit - $25 per event

Advertising - $20

Sign Posting - $10

(B) Application for New License; Pro-rating of License Fee. Any person wishing to manufacture, distribute, sell, dispense or offer to sell any alcoholic beverage shall apply for a license, meet all licensing requirements, including regulatory requirements, and be issued a license by the City before commencing business. Application for a new business tax certificate and payment therefore shall be made to the City Revenue Department on application forms provided by said department.

A new license applied for after January 1 may be pro-rated by month; provided, however, that no alcoholic beverage license fee shall be pro-rated to less than one-quarter of the annual fee; and provided, further, that the license fee shall not be pro-rated for any business which held an alcoholic beverage license during the previous year, whether used continuously or part of the year. Sunday Sales Permit fees and Underage Permit fees shall not be prorated.

(C) Duration of License. Each alcoholic beverage license issued under this ordinance shall be for the calendar year, or the remaining portion thereof, and shall expire on December 31 of the year of issuance.

(D) Renewal of License. Each alcoholic beverage dealer who was licensed to engage in business within the City in the previous year and continues to transact or offer to transact such business in the current year shall pay for and renew such license by January 31 of the current license year. The Revenue Department is authorized to require that the business tax renewal be submitted along with the annual alcohol renewal application as a condition of licensing.

(E) Penalty for Delinquency. Any person manufacturing, distributing, selling, dispensing or offering to sell any alcoholic beverage who does not renew his or her license by the due date required by this ordinance shall be subject to a delinquency fee of the greater of $50.00 *or* 25 percent of the amount due, plus other penalties as may be imposed by the Recorders Court of Chatham County-Savannah. Any such person shall stop dispensing alcoholic beverages as of midnight on January 31. Any license not renewed and paid in full by February 15th will be declared to be inactive and a license shall not be issued to that same entity at that location until the delinquency fees have been paid and a new license application with all fees and necessary documentation is submitted and approved by City Council.

(F) Alcoholic Beverage Permit for Temporary Event. Upon application to the Revenue Department and payment of an application fee as provided by this section, the *City Manager* shall be authorized to waive all or any portion of license fees for temporary dispensing of alcoholic beverages and to approve issuing a permit under the following conditions:

(1) Any temporary event for which dispensing of alcoholic beverages is requested must be:

(a) Sponsored by a private non-profit organization as classified by the U. S. Internal Revenue Service, and no less than 80% of the proceeds of the event must benefit the sponsoring non-profit organization, *OR*;

(b) A closed private event to which the general public is not admitted (even under any advance ticket sales arrangement); during which alcoholic beverages shall not be dispensed to the general public; and all alcohol dispensed is free of any charge with no implied or actual monetary exchange.

(2) If such temporary event is to be held in a City park or square, the applicant must secure in advance a permit for use of the park or square from the Office of Special Events, Film, and Tourism, must meet all requirements of the Office of Special Events, Film, and Tourism, and must provide the Revenue Department with a copy of the park or square use permit issued by the Office of Special Events, Film, and Tourism.

(3) No such event shall exceed three (3) days, including Sunday, for which the City Manager shall have authority to waive normal Sunday regulations if circumstances warrant such waiver.

(4) No temporary permit is required for owner sponsored events held in or on the owned premises to which the general public is not invited.

(G) Transfer of Alcoholic Beverage License. An alcoholic beverage license may, upon approval of the Mayor and Aldermen, be transferred in *ownership* if the transferee is the bona fide successor at the same business location of the transferor, if all indebtedness due on said license by the transferor is fully paid, and if all other requirements and obligations have been met.

An alcoholic beverage license may, upon approval of the Mayor and Aldermen, be transferred from one *location* to another, and the license will be valid at the new location if the new location conforms to all zoning, building code, and other regulations of the City, and if all indebtedness due on said license is fully paid. Application for transfer of business location must be approved and new license issued before the business is moved.

(H) Alcoholic Beverage License Application and Transfer Fees. Each applicant for a new license and each applicant to transfer an alcoholic beverage license, whether ownership or location, shall pay a fee according to the following schedule:

Type	Fee
Liquor (per each license class)	$300
Malt Beverage (per each license class)	$150
Wine (per each license class)	$150

In any case where a license holder is not directly involved in the business or where another person who has been identified as the responsible person on the license application is found to be unavailable and/or uninvolved in the business, and timely transfer of the license has not been initiated, there shall be a 100% transfer penalty added to the fees charged under the above schedule. Timely initiation of transfer is considered to be within 15 days of the date on which the license holder or responsible party becomes unavailable or uninvolved in the business.

Application and transfer fees shall be paid cumulatively at the time application is submitted. After application for new license or transfer has been submitted, application or transfer fee shall not be refundable in any portion, even if the license is not issued or transferred. The applicant for transfer of an alcoholic beverage license shall submit with the application and transfer fee the original business license document.

(I) Refund of License Fees. In any case when an alcoholic beverage license fee has been paid and a business has transacted or offered to transact commercial activities and then voluntarily terminates such activities, a portion of the license fee may be refunded, pro-rated by month, upon request of the business; provided, however, that no such refund shall exceed three-quarters of the annual license fee; and provided, further, that no refund shall be granted to any business which took out a license in the current or previous year and did not operate continuously as an alcoholic beverage establishment during that year.

In any case where an alcoholic beverage license fee has been paid and license issued, but the business does not open to the public nor offer to transact business within the City, refund of 90% of the annual license fee may be granted upon request of the license holder. If the license fee has been paid and the applicant requests termination of the application process and refund of fees before the license has been issued, 100% of the license fee may be refunded. No portion of application fees is refundable.

(J) Suspension and Revocation. No alcoholic beverage license issued under this ordinance shall be subject to revocation by the Mayor and Aldermen of the City of Savannah unless or until the licensee has been notified of the intention to revoke the same and said licensee has been afforded an opportunity to be heard as to the proposed grounds for revocation; provided, however, that the provisions of the Savannah Code, Section 6-1207, shall apply.

Section 31. INSURANCE LICENSES

Not being covered by the provisions of O.C.G.A. §48-13-5 through §48-13-26, insurers are to be licensed by the City as follows:

(A) Life Insurers. There is hereby levied an annual license fee upon each life insurer doing business within the City in the amount of $150.00. For each separate business location in excess of one not covered by the following paragraph, which is operating on behalf of such insurers within the City, there is hereby levied a license fee in the amount of $150.00. As used in this section, the term "insurer" means a company which is authorized to transact business in the class of insurance designated in subsection 1 of O.C.G.A. 33-3-5.

(B) Loan Protective Live Insurers. For each separate business location not otherwise subject to a license fee hereunder which is operated and maintained by a business organization engaged in the business of lending money or transacting sales involving term financing, and in connection with such loans or sales, offers, solicits, or takes applications for insurance through a licensed agent of a life insurer for life insurance, said insurer shall pay a license fee of $52.50 for each such location within the City.

(C) Casualty Insurers. There is hereby levied an annual license fee upon each fire, surety, liability, and casualty insurer doing business within the City of Savannah in the amount of $150.00. Pursuant to O.C.G.A. 33-8-8, a license fee of $150.00 shall be levied for each separate business location which is operating on behalf of such fire, surety, liability, and casualty insurer within the City of Savannah. For the purposes of this section, the term "insurer" means any insurance company transacting business in any class of insurance other than the class of insurance designated in subsection 1 of O.C.G.A. 33-3-5.

(D) Independent Insurance Agencies. An annual license fee is hereby levied upon independent insurance agencies and brokers in the amount of $150.00 for each insurance company represented at each location where an insurance business is conducted within the City of Savannah. Each broker, agency, agent, or sub-agent issuing, signing, or countersigning certificates of insurance for any insurance company shall be deemed an agent of such insurance company and shall pay the license fee specified in this ordinance for such insurance company when the company itself does not pay the said tax. In any case where an insurance business may not have an agency contract with any insurance company, the minimum license fee shall be $150.00. Any insurance company separately licensed by the State of Georgia shall be deemed an insurance company for purposes of this ordinance.

(E) Due Date for Insurance License Fees. Licenses imposed by this ordinance shall be renewed and fees shall be due and payable by January 31. Any insurer who shall become liable for a business license at any time during the year shall, before commencing business, apply for and take out the required license and pay for the same.

Section 32. BUSINESS TAX ON BANKS

Not being covered by the provisions of O.C.G.A. §48-13-5 through §48-13-26, a business tax is hereby levied on depository financial institutions ("banks") as follows:

(A) Levy of Business Tax on Financial Institutions. Pursuant to O.C.G.A. §48-6-93, there is hereby levied a business tax upon each state and national banking association, federal savings and loan association, state building and loan association, and other depository banking institution doing business from one or more locations within the City of Savannah.

(B) Rate; base. The business tax rate on any depository financial institution subject to this tax shall be 0.25 percent of gross receipts of said institution during the calendar year immediately preceding the year for which the tax shall be due; provided, however, that the minimum amount of business tax due from any depository financial institution shall be $1,000.00. Gross receipts shall mean gross receipts as defined in O.C.G.A. §48-6-93.

(C) Filing of Return; Due date. Each depository financial institution subject to this tax shall file a return of its gross receipts with the City Revenue Department on or before April 1 of the year following the year in which such gross receipts were measured. Said return shall be in the manner and in the form prescribed by the Commissioner of the State Department of Revenue, and shall be based upon the allocation method set forth in O.C.G.A. §48-6-93, Subsection (d). The tax levied pursuant to this ordinance shall be assessed and collected based upon the information provided in said return.

Section 33. LISTING OF BUSINESS TYPES

PROFITABILITY CLASS AND NAICS CODE TABLE

Description	Profit. Class	NAICS Code
A		
Accounting, Bookkeeping Services	D	541219
Advertising Media Representatives	C	541810
Advertising Services, Indoor or Outdoor Display	C	541850
Advertising Agencies	C	541810
Advertising Material and Distribution Services	A	541870
Air Taxi Services	A	481211
Airline Ticket Offices	A	561599
Alarm System Sales combined with Installation, Maintenance, or Monitoring Services (Ref.38)	B	561621
Alcoholism Treatment Center and Clinics	D	621492
All Other Act For Air Transportation	A	488190
All Other Miscellaneous/Store Retailers	A	453998
All Other Traveler Accommodation (Ref.57 and Reg. Fee-Sec 34)	B	721199
Ambulance Service (Ref. 3)	A	621910

Amusement Device Concession Operators (Ref.4,5,*,36*, 47*, and Reg. Fee-Sec 34*)	E	713990
Amusement Arcades	E	713120
Amusement Park (Ref.6,7, and Reg. Fee-Sec 34)	E	713110
Antique Shops (Ref. 25, 47)	A	453310
Appliance Stores, Household-Type	A	443111
Appliance Repair and Maintenance	C	811412
Appraisal Services	C	541340
Architect [Professional-See Sec.4(C)]	D	541310
Armored Car Services	C	561613
Art Galleries Retailing Art	E	453920
Asbestos Abatement Services	A	562910
Attorney [Professional-See Sec.4 (C)]	D	541110
Auctioneers, Independent (Ref.38)	C	561990
Automobile Rental	B	532111
Automobile Paint Shops	B	811121
Automobile Financing	F	522220
Automobile Dealers, New Only or New and Used	A	441110
Automobile Leasing	B	532112
Automobile Dealer, Used Only (Ref.38)	A	441120
Automobile Driving Schools	C	611692
Automotive Repair and Replacement Shops, General	B	811111
Automotive Parts and Supply Stores, New and Used(Ref.1; if used, Ref.38,47)	A	441310
Automotive Tire Repairs Shops	B	811198
Automotive Transmission Shop	B	811113
Automotive Washing and Polishing	B	811192
Automotive Tire Dealers	A	441320

B

Bakeries with Baking and Retailing (Ref.19)	A	311811
Bakery Stores, Retailing Only (Ref.19)	A	445291
Barber Shop (Ref.38)	C	812111
Beauty Salons (including beauty/barber shops) (Ref.38)	C	812112

Beauty Supply Stores	A	446120
Bed and Breakfast Inn	B	721191
Bicycle Repair and Maintenance Shops	A	811490
Bicycle Shops	A	451110
Blind and Shade Manufacturing	D	337920
Blueprinting and Photocopying Service	C	561439
Boat Repair and Maintenance Services	A	811490
Boat Dealers - New and Used	A	441222
Bonds/Bail Services (Ref.9 and 47)	B	812990
Book Stores, Books and Magazines	A	451211
Books Printing and Binding without Publishing	D	323117
Bowling Alleys	E	713950
Building Inspection Services	B	541350
Building Materials Dealers, Specialized	A	444190
Building Materials Dealers - Other	A	444190
Bus and Other Motor Vehicle Transit System	A	485113
Bus Ticket Office	A	561599
Bus Charter Services (Ref.37)	A	485510
Bus Line Operation, Intercity	A	485210
Business Associates	D	813910
Business Management Consulting Services	C	541611

C

Cabinet and Counter Manufacturing	B	337110
Cabinet Stores	A	444190
Cabinets, Kitchen, Stock or Custom Wood Manufacturing	B	337110
Camera Shops, Photographic	A	443130
Candy Stores	A	445292
Canvas and Related Product Mills	D	314912
Carpet Cleaning Services	C	561740
Carpet Stores	A	442210
Caterers (Ref.13)	B	722320
Cellular Phone Stores	A	513322

Cemeteries	E	812220
Ceramic Wall and Floor Tile Manufacturing	A	327122
Check Cashing Services	C	522390
Chimney Cleaning Services	C	561790
Chiropractors' Offices [Professional - See Sec.4 (C)]	B	621310
Chocolate and Confectionery Manufacturing from Cacao Beans	A	311320
Clothing Stores (family)	B	448140
Clothing Stores (men/boys)	B	448110
Clothing Rental	B	532220
Clothing Stores (women/girls)	B	448120
Coastal and Great Lakes Freight Transportation	A	483113
Coffee-Break Service Providers	B	454390
Collection Agency	C	561440
Collector's Item Shop (e.g. autograph, card, coin, stamp)	A	453998
Commercial and Services Industry Machinery Manufacturing	C	333319
Commercial Equipment Wholesalers	A	421440
Commercial and Industrial Machinery and Equipment Rental and Leasing	E	532490
Commercial and Industrial Machinery and Equipment Repair	A	811310
Computer Equipment Repair and Maintenance	C	811212
Computer Design (Website)	C	541511
Computer Software Programming Services	C	541511
Computer Stores	C	443120
Computer Rental or Leasing	C	532420
Concrete Block and Brick Manufacturing	B	327331
Concrete Products Manufacturing (Other)	D	327390
Concrete Products	A	327390
Confectionary Wholesalers	A	422450
Confectionary Stores, Packaged, Retailing Only (Ref.18)	A	445292
Construction and Mining Machinery and Equipment Wholesalers	A	421810
Consultant	C	541611

Consumer Goods Rentals	A	532299
Contractor - Highway and Street Construction	B	234110
Contractor - Wrecking and Demolition (Ref.14)	B	235940
Contractor - Water, Sewer, and Pipeline Construction	B	234910
Contractor - Carpentry	B	235510
Contractor - General Single Family	A	233210
Contractor - Concrete	B	235710
Contractor - Drywall, Plastering, Acoustical, and Insulation	B	235420
Contractor - Flooring	B	235520
Contractor - Electrical (Ref.14 and 36)	B	235310
Contractor - Excavation	B	235930
Contractor - Roofing , Siding, and Sheet Metal	B	235610
Contractor - Land Subdivision and Land Development (Ref.14)	A	233110
Contractor - Masonry and Stone	B	235410
Contractor - Painting and Wall Covering	B	235210
Contractor - Plumbing, Heating and Air Conditioning (Ref.14 and 38)	B	235110
Contractor - Power and Communication Transmission Line Construction	B	234920
Contractor - Prefabricated Building Erection, Industrial (Ref.14 and 38)	A	233310
Contractor - Prefabricated Building Erection, Residential (Ref. 14 and 38)	A	233220
Contractor - Building Equipment and Other Machinery Installation	B	235950
Contractor - All Other Special Trades (Ref.14* and 40*)	B	235990
Contractor - All Other Heavy Construction	B	234990
Contractor-Telecommunications wiring installation	B	235310
Convalescent Homes or Hospitals for Psychiatric Patients	B	623220
Convenience Food Stores	A	445120
Convenience Food with Gasoline Stations	A	447110
Convention and Visitors Bureaus	A	561591
Cookie and Cracker Manufacturing	A	311821
Corporate Offices	C	551114
Cosmetics Stores	A	446120

Costume Jewelry Stores	B	448150
Courier Services	A	492110
Court Reporting Services	C	561492
Credit Reporting Bureaus	C	561450
Credit Card Issuing	C	522210
Curtain and Drapery Stores, Packaged	A	442291
Curtains and Draperies, Window, made from Purchased Fabrics	A	314121

D

Dairy Products Stores	A	445299
Dance Studios	E	611610
Data Processing Services	C	514210
Dating Services (not escort service) (Ref.47)	C	812990
Day Care Centers (Ref.15,38,47)	B	624410
Day Care Center, Adults	B	624120
Delivery Service	A	492210
Dental Laboratory	B	339116
Dentists' Offices [Professional - Sec.4(C)]	B	621210
Department Stores	B	452110
Detective Agency (Ref.16,38,47)	C	561611
Direct Mailers (selling own merchandise) (Ref.11,47 and if food, 18, 19)	A	454110
Document and Preparation Services	C	561410
Drafting Services	C	541340
Drug Store and Pharmacies	A	446110

E

Educational Consultants	C	611710
Electrical and Electronics Supplies	A	444190
Electronic Parts Wholesalers	A	421690
Employment Agency	C	561310
Engineer's Office [Professional - See Sec.4 (C)]	D	541330
Environmental Consulting Services	D	541620

Escort Services (Ref.47,51 and Reg Fee-See Sec.4)	C	812990
Exam Preparation and Tutoring	C	611691
Export Trade	C	522293
Exterminating Services (Ref.17,38)	C	561710

F

Fabric Shops, Sewing Supplies	A	451130
Fabricated Wire Product Manufacturing (Other)	B	332618
Fabricated Pipe and Pipefitting manufacturing	D	332996
Family Planning Centers	B	621410
Fashion Consultants	C	541490
Feed Stores, (except pet)	A	444220
Flight Training	C	611512
Florists	A	453110
Flowers, Nursery stock, and Florists supplies (Wholesales)	A	422930
Food Carts, Mobile (Ref 29)	A	722330
Fortune - Telling Services (Ref.20 and 47 Reg fee -Sec 34)	E	812990
Freight Forwarding	A	488510
Freight Transportation	A	488510
Fruit and Vegetable Market	A	445230
Funeral Director/Embalmer [Professional - See Sec 4(C)]	C	812210
Furniture Repairs/Upholstering/Refinishing	C	811420
Furniture Stores	A	442110
Furrier - Retail sales and storage	B	448190

G

Garbage Collection Services	A	562111
Garden and Lawn Supply Stores	A	444220
Gas, Natural, Distribution	A	221210
Gasoline Stations without Convenience Stores	A	447190
General Management Consulting Services	C	541611
General Rental Centers	C	532310

Geophysical Surveying and Mapping Services	A	541360
Gift, Novelty, and Souvenir Shop, Greeting Cards, Art Shop	A	453220
Golf Driving Range; Miniature Golf Course	E	713990
Golf Course	E	713910
Graphic Design Services	C	541430
Grocery Store (Ref 19)	A	445110
Gun Shops (Ref 23 and 47)	A	451110

H

Hardware Wholesalers	A	421710
Hardware Stores	A	444130
Hazardous Waste Collection (collecting/removing debris)	D	56 2112
Health Spas without accommodations	E	713940
Hearing Aid Stores (Ref.38)	A	446199
Hobby Shop, Toy and Game Store	A	451120
Home Health Care Services	D	621610
Home Furnishing Wholesalers	A	421220
Home Health Equipment Rental	A	532291
Home Improvement Centers	A	444110
Home Furnishings Stores	A	442299
Horse-drawn Carriage Operation (Ref.24)	A	487110
Hospice Care	D	621610
Hostels (Ref 55)	B	721199
Hotel, Motel, Inn	B	721110

I

Ice Cream Parlor	B	722213
Independent Performers, Artists, Writers	C	514191
Industrial Pattern Manufacturing	B	332997
Industrial Launderers	C	812332
Industrial Design Services	C	541420
Industrial and Personal Service Paper Wholesalers	A	422130

Industrial Supplies - Wholesaling	A	421840
Industrial Gas Manufacturing	E	325120
Inspection Services, Building or Home	C	541350
Insurance Claims Adjusting	E	524291
Integrated Record Production/Distribution	C	512220
Interior Design Services	C	541410
International Trade Financing	C	522293
Internet Service Provider	C	514191
Internet Sales	A	453998
Investment Advice (Ref 47)	E	523930
Investment Banking and Securities Dealing	E	523110
Iron and Steel Mills	A	331111

J

Janitorial Service	C	561720
Janitorial Equipment and supplies wholesalers	A	421850
Jewelry Store, precious	A	448310
Jewelry, Watch, Precious stones and precious metal wholesalers	A	421940

K

Kennel, Pet Boarding	D	812910
Key Duplicating Shop	C	811490
Kidney Dialysis Center	D	621492

L

Lamp Shops, Electrical	A	442299
Land Developer	E	233110
Land Surveying Services [Professional - See Sec. 4(C)]	D	541370
Landry Drop-Off and Pick-Up Sites/Dry Cleaning Services	C	812320
Landscape Architects' Offices [Professional - See Sec.4(C)]	C	541320
Laundries, Coin-Operated or Similar Self Service, per site	C	812310
Lawn Care Services	C	561730

Lawn Power Equipment Stores	A	444210
Leather Goods Stores	A	448320
Libraries and Archives	C	514120
Lighting Fixtures Stores	A	444190
Limousine Services (Ref.48)	A	485320
Linen Supply Services	C	812331
Linen Stores	A	442299
Liquefied Petroleum Gas Dealers, Direct Selling	A	454312
Liquefied Petroleum Gas (LPG), Wholesaling	A	422720
Loan Company	F	522291
Loan Brokers' Office	F	522310
Locksmith Shops (Ref.47)	C	561622

M

Machine Shop	E	332710
Mail-Order Houses	A	454110
Mailing Services	C	561410
Management Consulting Services	D	561110
Marine Cargo Handling/Stevedoring	C	488320
Marriage Counseling Services [Professional See Sec. 4 (C)]	B	6241910
Massage Parlors (Ref.26 and 47 Reg fee - Sec 34)	C	812199
Masseuse (Ref 26, 47 Reg fee Sec 34)	D	812199
Mayonnaise, Dressing, and Other Prepared Sauce Manufacturing	A	311941
Meat and Meat Products Wholesalers	A	422470
Meat Markets (Ref 19)	A	445210
Medical Laboratories (except radiological, X-ray)	B	621511
Medical Laboratories, Radiological or X-Ray	B	621512
Medical Equipment Rental	A	532291
Millwork (other)	B	321918
Miscellaneous Store Retailers (except Tobacco Stores)	A	453998
Mobile Home Parks	E	531190
Mobile Home Dealers	A	453930

Modeling/Talent Agents	C	711410
Modeling Schools	D	611510
Monument Dealers (i.e. burial markers)	A	453998
Mortgage Brokers' or Agents' Offices	F	522310
Mortgage Companies	F	522292
Motion Picture and Video Productions	E	512110
Motion Picture Theaters, Indoor	C	512131
Motorcycle Dealers	A	441221
Movers - Used Furniture	A	484210
Muffler Center	B	811112
Museums	E	712110
Music Stores (e.g., cassette, compact disc record, tape)	A	451220
Music Stores (instruments)	A	451140
Music Stores (e.g. cassette, instrument, record, tape), Used (Ref 47)	A	453310
Musical Instrument Repair Shops without Retailing New Instruments	A	811490
Musical Instrument Rental	A	532299

N

Nail Salons	C	812113
Nature Parks and Other Similar Institutions	D	712190
News Dealer	A	451212
Newspaper Publishing and Printing Combined	A	511110
Non-scheduled Chartered Passenger Air Transportation	A	481211
Nurseries and Garden Centers Without Tree Production	A	444220
Nursing Homes	B	623110
Nutrition Store	A	446191

O

Office Machine Repair and Maintenance Services	A	811212
Office Machinery and Equipment Rental or Leasing	C	532420
Office Furniture Manufacturing	A	337214
Office of other Holding Company	C	551112

Office Supply Stores	A	453210
Offices of Physical, Occupational and Speech Therapists and Audiologists [Professional - See Sec. 4(C)]	D	621340
Optical Goods Stores	A	446130
Optometrists' Offices [Professional - See Sec.4(C)]	B	621320
Osteopathic Physicians' Offices [Professional - See Sec.4 (C)]	B	621111
Other Miscellaneous Wood Product Manufacturing	C	321999
Other Apparel Accessories & Other Apparel Manufacturing	D	315999D
Other Outpatient Care Centers	B	621498
Other Schools and Instruction	D	611691
Other Similar Organizations(except Business, Professional, Labor, and Political organizations)	B	831990
Other Support Services	A	561990
Other Miscellaneous Fabricated Metal Product Manufacturing	D	332999
Other Miscellaneous Schools and Instruction	C	611699
Other Personal Care Services	D	812199
Other Travel Arrangement and Reservation Services	C	561599
Other Commercial Printing	A	323119
Other Professional Equipment and Supplies Wholesalers	A	421490
Other Publishers	D	511199
Other Household and Personal Goods Repair/Maintenance	C	811490
Other Technical and Trade School	C	611519
Other Commercial Equipment Wholesalers	A	421440
Other Specialized Design Services	C	541490
Other Construction Material Wholesalers	A	421390
Other Vegetable Planting	C	111219

P

Packaging Machinery - Manufacturing	C	333993
Paging Company	A	513321
Paint and Wallpaper Stores	A	444120
Paper - bulk, Wholesalers	A	422110

Paralegal Services	D	541199
Parking Lots, Garages	B	812930
Pawnshops (Ref.27 and 47 Reg Fee- Sec 34)	A	522298
Peddler	A	454390
Pet Shops	A	453910
Pet Grooming and Care Services	C	812910
Petroleum Lubricating Oil and Grease Manufacturing	D	324110
Petroleum and Petroleum Products Wholesalers	A	442720
Photofinishing Labs, (except one-hour)	C	812921
Photofinishing Labs, One Hour	C	812922
Photographers, Independent Artistic	C	711510
Photographic Supply Stores	A	443130
Photography Studios, Commercial	C	541922
Photography Studios, Portrait	C	541921
Physical Fitness Facilities	E	713940
Physicians' Offices [Professional - See Sec. 4(C)]	B	621111
Physiotherapists' Offices [Professional - See Sec.4(C)]	B	621340
Piece Goods, Notions, and other Dry Good Wholesalers	A	422310
Plastic Product Manufacturing (unsupported)	B	326111
Podiatrists' Offices [Professional - See Sec.4 (C)]	B	621391
Polygraph Services	C	561611
Postal Delivery Services (Local)	C	491110
Prefabricated Building Dealers	A	444190
Prepared Sauces	A	311941
Prepress Services	C	323122
Pressure Washing	C	561790
Printing, Quick	D	323114
Printing, Lithographic, Photo-Offset	D	323110
Printing, Letterpress	D	323119
Printing, Screen	D	323113
Probation Offices	D	922150
Promoters without Facilities	E	711320
Promoters of Conventions, Trade Fairs, or Shows (with or without facilities)	E	561920

Promoters with Facilities	E	711310
Psychiatrists' Offices [Professional - See Sec. 4(C)]	B	621112
Psychologists' Offices [Professional - See Sec. 4 (C)]	B	621330
Psychotherapists' Offices (except M.D.s or D.O.s)(Ref 38 & 47)	B	621330
Public Accountants' (CPAs) offices [Professional - See Sec 4(C)]	D	541211
Publishers, Magazines and Other Periodicals	D	511120
Publishers, Newspapers Combined with Printing	D	511110
Publishers, Book	D	511130
Property Manager	C	531311

R

Radio, Television Stores	A	443112
Radio, Television Repair and Maintenance Services	C	811211
Real Estate Appraisal Firm	E	531320
Real Estate Agents', Brokers' Offices (Ref.38)	E	531210
Record Stores	A	451220
Recording Releasing, Promoting	C	512210
Recreational Goods Rental (Bikes, etc.)	C	532292
Recreational Vehicle Dealers	A	441210
Recyclable material Wholesalers	A	421930
Refrigeration Equipment and Supplies Wholesalers	A	421740
Refrigeration Equipment Repair and Maintenance Services, Commercial Type	C	811310
Regulation and Administrative of Transportation Program	C	926120
Rental Center - General	C	532310
Rental and Leasing - Commercial/Machinery Equipment (except Medical Equipment)	A	532490
Repair - Home and Garden Equipment	C	811411
Repossession Services	A	561491
Research and Development in the Physical Environmental Testing	D	541710
Residential Property Managers	E	531311
Rest Homes with Nursing Care	B	623110
Rest Homes without Nursing Care (Ref 18 and 47)	B	623312

Restaurant, Full Service (Ref 13 and 18)	B	722110
Restaurant, Fast Food and Carryout (Ref.13 and 18)	B	722211
Rooming and Boarding Houses (Ref.30 and 47) [10 Rooms Maximum per Zoning Ordinance]	B	721310

S

Satellite Installation (Ref.38)	C	811211
Scenic and Sightseeing Transportation, Land (Ref 31)	A	487110
Scenic and Sightseeing Transportation, Water	A	487210
Schools - Modeling	C	611519
Schools - Aviation	C	611512
Schools - Cosmetology	C	615111
Schools - Drama/Music/Art	C	611610
Seafood Market (Ref 19)	A	445220
Securities Brokerages	E	523120
Security Guard Services (Ref 16,38,47)	C	561612
Security Consulting Services	C	541690
Sewing Fabric Women's, Girls', and Infants' Apparel	C	315212
Sewing Fabric Men's and Boy's Apparel	C	315211
Sewing Machine, Household Type, Repair Shops	A	811412
Sewing Machine Stores, Household Type	A	443111
Ship Chandler Wholesaling	A	422990
Shoe Repair Shop	C	811430
Shoe Stores	B	448210
Shoe Stores, Specialty Sports Footwear	B	451110
Shoeshine Services/Parlor	C	812990
Sign Lettering and Painting Services	C	541890
Soap and Other Detergent Manufacturing	D	325611
Special Need Passenger Transportation Services (Ref. 3)	A	485991
Speech Therapists [Professional - See Sec.4(C)]	B	621340
Spice and Extract Manufacturing	A	311942
Sporting Goods Manufacturing and Sales	A	339920
Sporting Goods Stores, Used	A	453310

Sporting Goods Stores (Ref 23, 47 if guns and ammunition)	A	451110
Sports and Recreation Instruction	C	611620
Steamship Agent	A	532411
Surveyors Equipment Sales	A	421490

T

Tailor Shops Alteration Only	C	814490
Tattoo Parlor (Ref.47)	C	812199
Taxicab Services (Ref.32)	A	485310
Telecommunications Resellers (except phone card)	C	513330
Telecommunications Carriers, Cellular Telephone	A	513322
Telegram Services	E	513310
Telephone Solicitation Service	C	561422
Telephone Stores including Cellular	A	443112
Telephone Answering Services	C	561421
Television and Radio Station	C	541840
Television Advertising Representatives	C	541810
Temporary Shelters	D	624221
Theaters - Live Performance	E	711110
Tire Store	B	441320
Tobacco Store	A	453991
Toy and Hobby Goods and Supplies Wholesalers	A	421920
Transit and Ground Transportation	A	485999
Travel Agency	A	561510
Travel Arrangements/ Reservation Services	C	561599
Tree Services	C	561730
Trucking, General Freight, Local	A	484110
Trucking, General Freight, Local Distance	A	484121
Tugboat Services	A	488330

U

Uniform Store	B	448190
Upholstery Repair Services	C	811420

Upholstery Shops, Automotive	B	811121
Used Merchandise Store (Ref.25,47)	A	453310

V

Vacuum Cleaner Stores, Household Type	A	443111
Variety Stores	B	452990
Vending Machine Merchandisers, Sale of Products (Ref 42)	A	454210
Veterinarians' Offices [Professional - See Sec. 4 (C)]	C	541940
Video Tape Rental Stores	A	532230
Video Tape Store	A	451220
Video Productions, Motion Picture	E	512110

W

Warehousing, Self-Storage	A	531130
Warehousing, Refrigerated	A	493120
Warehousing, Farm Products	A	493130
Warehousing and Storage, General Merchandise	A	493110
Waste Collection	E	562119
Watch, Jewelry, Clock Repairs	C	811490
Water Supply and Irrigation Systems	A	221310
Weight Reducer Center	B	812191
Welding Repair Services	C	811310
Wholesalers of Machinery and Equipment	A	421830
Wholesalers of Plumbing and Heating Equipment	A	421720
Wholesalers Construction Materials	A	421390
Wig and Hairpiece Stores	B	448150
Window Cleaning Services	C	561720
Wrecker Services, Motor Vehicles (Ref.34)	B	488410

Section 34. REGULATORY FEES

Any business of the type listed below operating within the City shall pay a regulatory fee *in addition to business tax paid* in Savannah or other jurisdiction:

NAICS	Business Type	Fee
721199	All Other Traveler Accommodation (Ref. 57)	$150.00 certificate application $50.00 annual renewal fee
713990	Amusement Devices, Coin-operated, when use is restricted to adults (Ref. 4) (Ref. 5) (Ref. 47)	$50.00 per machine
713110	Amusement Park, Circus, Carnival (Ref. 6) (Ref. 7)	$100.00 per day $500.00 annual maximum
451213	Book Store, Restricted to persons 18 years of age or older (Ref. 10) (Ref. 47)	$500.00 annually
	Book & Magazine canvasser (Ref. 11) (Ref. 47) (No Business Tax, No Regulatory Fee)	$25.00 Registration
	Escort Service (Ref. 47) (Ref. 51)	$250.00 annually
	Escort (Ref. 47) (Ref. 51)	$90.00 annually
	Fortune Teller (Ref. 20) (Ref. 47)	$250.00 annually
	Going Out of Business Sale, Distress Sale (Ref. 22)	$100.00 for 30 days $50.00 – 1st 30 day extension $50.00 – 2nd 30 day extension
812199	Massage Parlor (Ref. 26) (Ref. 47)	$500.00 annually
812119	Masseuse (Ref. 26) (Ref. 47)	$90.00 annually
522298a	Pawnbroker, Paper Police Reports (Ref. 27) (Ref. 47)	$1,000.00 annually
522298b	Pawnbroker, Disk Police Reports (Ref. 27) (Ref. 47)	$200.00 annually
	Precious Metals Dealer/Gold Buyer (Ref. 28) (Ref. 47)	$500.00 annually
	Transient Merchant (Ref. 11) (Ref. 33) (Ref. 47)	$100.00 per day $1,000.00 maximum annually
	Vendor – Festival Hawker (Barker) (per festival event) (Ref. 11)	$35.00 per day $350.00 maximum
	Food/Beverage Service Establishments for temporary use of sidewalks and public rights-of-way for tables, seating, or planters (Ref. 46)	Table $100 Bench $50 Chair $25 Other Item $25
	Menu Boards (Ref. 58)	$100.00 annually
	Private Detective, Private Security, and	$100.00 annually

	Alarm System Business (Ref. 16)	
	Hybrid Permit, Restaurants operating as bars (Ref. 2)	$250.00 annually

Section 35. REFERENCES

The following regulatory references are separate and distinct from the business tax. References shall be used in conjunction with the reference numbers shown with individual business types in Section 32, Listing of Business Types.

1. Reserved

2. Alcoholic Beverage Dealers. The licensing and sale of alcoholic beverages are regulated by the Savannah Code, Article H, Section 6-1201 through 6-1250.

3. Ambulance Service. See Savannah Code, Article L, Section 6-1321 through Section 6-1335.

4. Amusement Devices. There shall be no decal, tax, or fee required for individual amusement machines or devices (NAICS 713120), and amusement devices restricted to adults (NAICS 713290). Each location where such machines are placed for operation shall meet all City Zoning Regulations. All machines governed by the Savannah Code, Article G, Section 6-1121 and Section 6-1122, shall comply with said code sections; and all such machines shall comply with related state and federal laws.

5. Amusement Devices, Coin-operated, which Use is Restricted to Adults. The business tax prescribed shall be required when one or more movie machines or other machines are located in a premises or any portion thereof which is restricted to persons 18 years of age or older.

6. Amusement Park, Fixed Place of Business. Amusement park or like place where various rides, small shows, and other such amusements are conducted at a fixed place of business, approval of the Health Department and the Development Services Department (zoning and electrical) shall be required before business may be registered. In addition, such business shall secure and maintain an insurance policy or bond affording coverage to any such amusement park, which insurance policy or bond shall be subject to any personal injury or death or property damages to the following limits:

(a) An indemnity bond subject to a limit of $100,000.00; or

(b) An insurance policy or public liability bond subject to a limit of $50,000.00 for personal injury or death or property damage sustained by any one person and subject to a limit of $100,000.00 for personal injuries or death or property damages sustained by two or more persons as a result of any one accident or event.

A copy of such indemnity bond, insurance policy, or public liability bond shall be filed with the Clerk of Council, along with a hold-harmless agreement addressed to the Mayor

and Aldermen of the City of Savannah. Before any bond or insurance policy is canceled for any cause, nonpayment of premium or otherwise, notice thereof shall be given in writing to the Clerk of Council at least thirty days before the same shall take effect.

7. Amusement Park, Circus, Carnival – Itinerant. For a circus, carnival, or similar itinerant show or exhibition not presented within any regularly registered amusement park, theater, auditorium, arena, or building which is permitted to be used for the offering of entertainment for value, approval of the Health Department and the Development Services Department (zoning and electrical) shall be required before a business tax certificate may be issued. In addition, such itinerant show shall give evidence of compliance with the code of Georgia, Section 43-1-15 O.C.G.A., as related to registered agent and insurance or bond, and shall submit with its registration application a hold-harmless agreement addressed to the Mayor and Aldermen of the City of Savannah.

The business tax may be waived when such carnival, circus, or exhibition is sponsored by a bona fide local nonprofit organization under the following conditions: (a) evidence must be presented showing tax-exempt status of the sponsoring organization under Internal Revenue Service regulations, unless such organization is well-known and of long standing in the community, and (b) a sworn statement of intent to pay at least 50% of net proceeds of the event to the sponsoring organization shall be submitted with license application.

8. Reserved

9. Bail bondsman. No business tax certificate shall be issued to a professional bail bondsman until applicant has complied with the provisions of the Savannah Code, Article O, Section 6-1391 through Section 6-1399.

10. Book Store, Restricted. This business type covers any book store where the premises or any portion thereof in which publications or books are sold and restricted to persons eighteen years of age or older.

11. Transient Merchant, Peddler, and Solicitor. Refer to Transient Merchant, Peddler, and Solicitor Ordinance of 1980, Savannah Code, Article T, Section 6-1601 through Section 6-1617.

By definition of Code Section 6-1602, paragraphs (d), (e), and (f), a peddler is a person who has no fixed place of business within the City and who sells or offers to sell goods or services by going from place to place within the City. Accordingly, no peddler shall be permitted to set up a booth, stand, or otherwise conduct business from a fixed location on public or private property.

During any official festival or other public event, the City may withhold issuing Peddler, Vender - Festival Hawker, and/or Pushcart business tax certificates.

12. Bus Stop Bench Advertising. Refer to Savannah Code, Article U, Section 6-1701 through Section 6-1712.

13. Catering Food. This business type is not authorized to sell alcoholic beverages. Approval of the Health Department is required before a business tax certificate may be issued.

14. Contractors. General Contractors, Electrical, Plumbing, Razing, and Mechanical Contractors, House Movers. Business tax must be paid and business tax certificate issued before a permit may be issued or inspection services performed by the Development Services Department.

15. Child Day Care Center. Before a new business may be registered or a business tax certificate renewed, the Revenue Department shall refer the application to the City Development Services Department (for building code, zoning, and fire inspection), and the Georgia Department of Early Care and Learning. An unfavorable recommendation from any one of these four agencies shall be grounds for withholding a business tax certificate; provided, however, that upon timely correction of the defects upon which an unfavorable recommendation was based, a business tax certificate may be issued. Evidence of registration or licensing by the State of Georgia must be presented before City business tax certificate may be issued. Refer to Savannah Code, Article M, Section 6-1361 through Section 6-1366.

16. Detective Agency, Private Detectives, Watchmen, Security Guards, and Private Patrolmen. Application of such business for a permit must be approved by the police chief before a business tax certificate may be issued. Also, bond in the amount of $1,000.00 must be posted with the Clerk of Council for the protection of citizens against injuries that might be sustained as a result of the acts of such detectives, guards, etc. Annual permit is required pursuant to Savannah Code, Section 6-2501 to 6-2510.

17. Reserved

18. Food Services - Prepared Foods. Application for registration of a business which involves serving prepared foods from restaurants, lunch rooms, lunch counters, boarding houses, residential care facilities, food push-carts, and any other such establishment serving or selling prepared foods, shall be approved by the Chatham County Health Department before a business tax certificate may be issued.

19. Food Services - Grocery Store, Etc. Application for a business tax certificate for a food store, grocery store, fish market, food processing plant, bakery, cannery, bottling plant, supermarket, and like business shall be approved by the Georgia Department of Agriculture before business tax certificate may be issued.

20. Fortune Teller. Refer to Savannah Code, Article D, Section 6-1041 through Section 6-1046.

21. Reserved

22. Going-Out-Of-Business Sale, Fire Sale, Removal of Business Sale, Altered Goods Sale, Damaged Goods Sale, and other Such Distress Sales. Refer to

Savannah Code, Article N, Section 6-1371 through Section 6-1386 for regulatory ordinance.

23. Guns and Ammunition. Refer to Savannah Code, Article B, Section 6-1021 through Section 6-1025.

24. Horse Drawn Carriages. Each person engaged in the business of operating one or more horse drawn carriages for hire on the streets of the City shall comply with the provisions of the regulatory ordinance, Savannah Code, Article S, Section 6-1561 through Section 6-1589.

25. Junk Dealers. Savannah Code, Article F, Section 6-1091 through Section 6-1111.

26. Massage Parlor, Masseuse. Savannah Code, Article C, Section 6-1031 through Section 6-1037.

27. Pawnbroker. Before a business tax certificate may be issued to an applicant to engage in the business of pawnbroker, bond in the amount of $3,000.00 must be posted with the Clerk of Council. If precious metals are bought and sold, bond must be upgraded to that required of precious metals dealers. See Section 34, Regulatory Fees. Refer to Savannah Code, Article K, Section 6-1301 - Section 6-1315.

28. Precious Metal Dealers or Gold Buyer. Any precious metals or gold buying business which is regulated by and subject to Georgia Laws 1981, P. 1570, adopted and approved by the General Assembly of Georgia at its 1981 General Session as now adopted or hereafter amended and as codified in the Georgia Code, shall pay the prescribed business tax for a continuing fixed business, or the prescribed regulatory fee for any one continuous period or temporary business operation. Such business shall be subject to and comply with the provisions of Georgia Laws 1981, P. 1570 above referenced with the following provisions applicable to such businesses in lieu of those set forth in that act:

The permanent record book required pursuant to sub- section 3 (B) of the act shall be retained in the City of Savannah for at least one year after the date of its last entry at the place of business of the license holder. If the license holder no longer maintains a place of business in the City of Savannah, the book shall be maintained by a designated custodian for the license holder during said period, and the name, address, and telephone number of such designated custodian for license holder shall be provided in writing to the Revenue Department with the consent of such custodian to retain the permanent record book.

The provisions in subsection 5(A)(6) of the act specifying a period of seven calendar days shall as to any dealer in the City of Savannah be extended to a period of ten calendar days.

Each precious metal dealer or gold buyer, whether local or transient, shall, as a condition to issuing of a business tax certificate by the City, post with the Clerk of Council

as surety bond in the sum of $10,000.00, the condition of such bond being that the dealer shall discharge the duties of a registered buyer of precious metals, in the City of Savannah, in accordance with the provisions of the ordinances of the City and the laws of the State of Georgia, and shall pay to the City on demand all fees that may be lawfully charged against such dealer in connection with said business.

29. Push Carts. Vendors operating from registered push carts are permitted to sell food products and cut flowers only. Push carts may only operate in certain areas of the City and written approval from the Mobility Planning Engineering & Permits Division authorizing a specific location is required prior to the issuances of a business tax certificate.

Push carts are not permitted on sidewalks along the streets of the City. Except for public events with prior approval of the Office of Special Events, Film, and Tourism push carts are not permitted within parks or squares or on sidewalks around parks or squares, or on Rousakis Riverfront Plaza.

Any person selling merchandise from a push cart shall be responsible for collecting trash and materials discarded by customers of the business within a 50 foot radius of the push cart.

No push cart may be placed in a location which may block or impede pedestrian or vehicular traffic. Any push cart which is set up around a park or square shall be placed adjacent to and outside the curb line.

The Revenue Department, with assistance from the Mobility Planning, Engineering, & Permits Department, is authorized to assign spaces to push cart operators and to enforce such assignments. The Revenue Department, assisted by the Mobility Planning, Engineering, & Permits Department if necessary, is authorized to determine appropriate placement of push carts within the authorized and assigned areas, and may require inappropriately placed push carts to be moved.

No push cart (including any area used for coolers and other paraphernalia) may be greater than 12 feet long, 5.0 feet wide, and 6.0 feet high. Any umbrella or canopy shall not exceed 36 square feet in horizontal surface area, shall be no greater than 8.0 feet high from the ground, and shall not be of a design which blocks or unduly impedes the line-of-sight through any park or square. Any umbrella or awning used by the vendor must be green or black and may not include any commercial or product logos. A menu board may be used to display menu items; however, it must not exceed two (2) feet by three (3) feet. Any attachments or paraphernalia such as coolers, etc., must be attached to or placed immediately adjacent to the push cart, and must be contained within the above-stated dimensions. A pushcart operator may stand and any chair used by a pushcart operator may be placed inside the curb line and is not required to be within the above dimensions, but such operator or chair may not block the sidewalk or impede pedestrian traffic. A pushcart operator may not stand and a chair may not be placed on or within any shrubbery plat, but must be confined to grass areas and sidewalk surfaces within a park or square.

Application for a business tax certificate for a push cart to sell food products must be approved by the Chatham County Health Department before such certificate may be issued, and such pushcart must continuously comply with Health Department standards.

Push carts set up as stands on private property shall be registered either (a) for the merchandise sold according to business tax requirements for fixed businesses or (b) as a pushcart, in which case all zoning, health code, and safety code requirements shall be met.

30. Rooming Houses. Application for a business tax certificate for a rooming house must be approved by the Savannah Police Department and the Development Services Department before such certificate may be issued. If food is served in connection with a rooming house, application must be approved by the Chatham County Health Department.

31. Sightseeing Tours. Refer to Savannah Code, Article R, Section 6-1501 through Section 6-1546 for regulatory ordinance.

32. Taxicabs. Refer to Savannah Code, Article Q, Section 6-1421 through Section 6-1476 for regulatory ordinance.

33. Transient Merchant, Peddler, Solicitor, Street Barker. Refer to Savannah Code, Article T, Section 6-1601 through section 6-1617. Any transient merchant business tax certificate / regulatory fee certificate shall expire no later than December 31 of the year issued. The regulatory fee maximum shall be for the calendar year.

34. Wrecker Services. Refer to the Savannah Code, Article P, Section 6-1401, et seq., for regulatory ordinance.

Storage Charges. Pursuant to the Savannah Code, Section 6-1404, entitled *Storage Rates for Involuntary Towing*, wrecker services shall limit charges to the public for outside and inside storage provided as a result of non-requested police headout towing and private trespass towing services to a maximum of $15.00 per 24-hour period. In any case of private trespass towing, no storage fees shall be charged for the first 24-hour period running from the time the vehicle is removed from the property, and no fees shall be allowed for the removal and storage of vehicles in violation of the Wrecker Services Ordinance or the Revenue Ordinance.

Private Trespass Towing Charges. Pursuant to the Savannah Code, Section 6-1406, paragraph (d), headed *Charges for Removal of Vehicles from Private Property*, the maximum charge for removal or relocation of any vehicle or trespassing personal property from private property shall be as shown in the following schedule:

	Maximum Fee
Basic towing fee (including use of boom, flatbed, and/or dolly)	$75.00
Additional fee for exceptional recovery effort and/or	$12.00

necessary use of heavy duty equipment (one fee only)

Administrative fee for abandoned vehicle foreclosure (Chargeable only after 72 hours have lapsed)	$13.00
Maximum Fee - Cumulative Total	$100.00

35. Drug Paraphernalia. Refer to Savannah Code, Article W, Section 6-1901 through Section 6-1906 for regulatory ordinance.

36. Billiard Parlor, Pool Room. Refer to Savannah Code, Article G.

37. Bus Service. Refer to Savannah Code, Article X, Section 6-2048 for regulatory ordinance.

38. State Licensing. In addition to meeting the City's business tax or regulatory fee requirements, the following businesses must be licensed by the State of Georgia.

*Auctioneer Commission
**Automobile Dealer, Used
*Automotive Parts Dealer, Used
**Barber
**Barbershop
** Cosmetologist
**Cosmetology Salon
**Contractor - Electrical, Electric Signs
**Contractor - Low Voltage Alarm Systems
**Contractor - Low Voltage Communications Systems
**Contractor - Low Voltage Electrical, General
**Contractor - Low Voltage Electrical, Unrestricted
**Contractor - Fire Protection Sprinkler Systems
**Contractor - General, Residential and Commercial
**Contractor - Heating, Refrigeration, Air Conditioning
**Contractor - Plumbing
**Contractor - Prefabricated Building Erection/Installation
*Counseling Service (Personal)
*Counselor, Marriage and Family
*Day Care Center (SIC 8351, 8352, 8353, 8354)
*Dietitian
*Exterminator, Pest Control Service
*Funeral Director
*Hearing Aid Dealer
*Lactation Consultants
*Librarians
*Massage Therapist
*Motor Vehicle Dealer – New
*Music Therapists
*Nurse – RNs and LPNs

*Nursing Homes Administrators
*Occupational Therapists
*Optometrists
*Polygraph Examiner
**Private Detective, Security Agency
**Professionals, as defined by State law
*Real Estate Agent (Broker)
*Veterinary Medicine
*Warehouse (O.C.G.A. 10-4-10)

*Evidence that applicant holds current State License is required before new City license will be issued.

** Evidence that applicant holds current State license is required before new City license will be issued and before annual license will be renewed.

39. Heliport, Helipad, Helicopter Landing Facilities. Refer to Savannah Code, Article V, Section 6-1801 through Section 6-1817.

40. Contractor, Solar Systems. Application for business tax certificate must be approved by the Development Services Department, and all Solar Installations must comply with City standards as administered by the Development Services Department.

41. Flea Market - Used Merchandise, Antiques. Booths in a bona fide flea market arrangement may be registered individually or they may be registered collectively under a single umbrella business tax certificate. Incidental sale of prepackaged food items is authorized; on-site preparation and serving of food is not authorized and requires registration as a restaurant.

42. Vending Machines. Each vending machine company, as a condition for holding a City business tax certificate, shall affix the company name to each vending machine placed on location within Savannah, so that the name of the owner can be clearly identified.

43. Satellite Master Antenna Television System. No right is granted to place cables or any other structure on, over, under, or through any public right-of-way. Installation and operation of such a system shall be in full compliance with all applicable federal, state, and local laws and regulations and applicable zoning regulations.

44. Day Care Center, Certified Non-Profit Organization. To qualify for new or renewed business tax certificate, applicant must submit a copy of its U.S. Internal Revenue Service Tax Exemption Certificate with application.

45. Bed and Breakfast Guest Unit. A bed and breakfast guest unit is defined as a bedroom within a dwelling unit rented for lodging with breakfast to transient guests,

provided such use shall be an incidental use within an owner-occupied principal dwelling structure containing not more than two dwelling units, and provided that not more than one bedroom in such dwelling structure shall be used for such purpose. The sign requirements for such use shall be those established for home occupations.

46. Use of Sidewalks, Rights-of-Way by Food/Beverage Establishments. Food/beverage service establishments seeking temporary use of sidewalks and public rights-of-way for tables, seating, or other outdoor furniture items shall be charged an annual fee based on the number of items placed on the right-of-way. The annual fee shall be no more than $1,000.00. All such items shall be in accordance with usage rules promulgated by the City Manager or his/her designee.

47. Referral to Savannah Police Department for Recommendation. When specified an **a**pplication for new business tax certificate must be referred to the Savannah Police Department for review and recommendation. Pawn shops (including title pawn shops) precious metal dealers and gold buyers and used merchandise stores (NAICS 453310 & 522298) must be referred specifically to the Pawn Shop Detail of the Savannah Police Department.

48. Limousine Service. This business class is defined as a contract service for limousine vehicle with driver, paid on a time basis, not for distance covered. Such business shall not be conducted in the manner of a taxicab, bus, or tour service. Limousine vehicles shall be limited to automobiles, including "stretched" cars; no vans or buses may be used.

49. Reserved

50. Peddler; Vendor, Festival Hawker (Barker). Pursuant to the Savannah Code Section 6-1615, (d) and (e), the following streets, sidewalks, and public ways are deemed to be areas of heavy traffic congestion:

- Broughton Street
- Rousakis Riverfront Plaza
- River Street
- Factors Walk and ramps leading to River Street
- City Market Plaza
- Street segments bordering City Market Plaza: Bryan Street on the north, Congress Street on the south, Barnard Street on the east, Montgomery Street on the west.
- During festivals and parades, the traffic lanes of streets along a designated parade route when and where a parade is in progress.

No peddler or festival hawker shall be permitted to conduct any business activity in the areas designated above.

No peddler or festival hawker may sell or possess for the purpose of selling fireworks, cap guns, impact explosives, novelty aerosol sprays, squirt ink, nor any other item which

may soil or damage clothing or other property, such as clothing or any items depicting drug paraphernalia or lewd language or images. Such items are deemed to be a public nuisance and safety hazard. Any violating vendor shall be subject to subpoena to Recorder's Court and the penalties resulting there from. Any such prohibited items shall be subject to confiscation and destruction.

Pursuant to Savannah Code Section 6-1615, paragraph (a), no peddler or festival hawker shall be permitted to set up and operate a booth or stand on any street or sidewalk or in any other public area within the City.

51. Escort Service/Escort. Refer to regulatory ordinance, adopted June 14, 1990.

52. Garbage Collection and Disposal - Cooking Grease Only. Refer to regulatory ordinance, adopted in1990. Application for permits for collection locations is to be made to the Sanitation Department on forms and according to procedures established by the Sanitation Director. The business tax is intended to cover collection location permits, so no additional fees are levied for location permits.

Each grease collector shall maintain in force public liability insurance covering its operations, activities, and vehicles in the minimum limits of coverage of $500,000.00 per occurrence for personal injury and $100,000.00 per occurrence for property damage. Evidence of coverage shall accompany any initial or renewal application for a business tax certificate.

53. Reserved

54. Reserved

55. Hostel. Pursuant to Savannah Code Section 8-3002, a hostel is defined as a building other than a hotel, motel, apartment building, boarding house, fraternity house, sorority house, dormitory, or condominium complex, which is utilized by short-term transient travelers for temporary lodging, and which operates under license to a recognized nationwide hostel referral service for the purpose of housing short- term transient travelers.

Pursuant to Code Section 8-3025 (a) (9a), a hostel shall have a full-time resident manager; a maximum of 15 guests shall be housed in the facility at any one time; and no guest shall be allowed to register or stay for more than three consecutive nights.

Article E, Section 1 of this Revenue Ordinance levies a hotel/motel excise tax upon any room or rooms furnished to the public by hotels and "any other place in which rooms, lodgings, or accommodations are regularly furnished for value." Hostels are subject to the hotel/motel tax, and are required to comply fully with the requirements of Article E.

56. Massage Therapy Clinic. This business category is subject to the licensing requirements of the Official Code of Georgia Annotated, Title 43, Chapter 24A, and all applicants must provide a copy of a license issued by the State Licensing Board prior to receiving a Business Tax Certificate and operating a massage therapy practice or clinic

in the City of Savannah. All persons administering massages in massage therapy clinics must hold a valid state license as a Licensed Massage Therapist.

57. All Other Travel Accommodation. Pursuant to Savannah City Code Part 8, Chapter 11 Short-term Vacation Rentals, business in this category providing accommodation for transient guests where, in exchange for compensation, a residential dwelling unit is provided for lodging for a period of time not to exceed thirty consecutive days are required to obtain a Short –term Vacation Rental Certificate. The non-refundable application fee for this certificate is $300.00 with an annual renewal fee of $150.00.

58. Placement of Menu Boards/A-Frame Signs on Public Right-of-Way. A fee to allow businesses to use the public right-of-way to promote goods and services without interfering with the primary use of the sidewalks for pedestrian travel. All such outdoor provisions shall be in accordance with the usage rules promulgated by the City Manager or his/her designee.

ARTICLE Z. AMENDMENT, SEVERABILITY, REPEALER, AND EFFECTIVE DATE

Section 1. SUBSEQUENT AMENDMENT

This ordinance shall be subject to amendment or repeal, in whole or in part, at any time, and no such amendment to repeal shall be construed to deny the right of the City of Savannah to assess, levy, and collect any of the taxes, license fees, or other charges prescribed. The payment of any one tax, license fee, or other charge herein provided shall not be construed as prohibiting the assessment, levy, or collection of additional taxes or fees upon the same person, firm, or corporation.

Section 2. EFFECT UPON PREVIOUS ORDINANCES

This ordinance does not repeal or affect the force of any part of any ordinance previously passed where taxes, license fees, service charges, or any other fees levied under such prior ordinance have not been paid in full. So much and such parts of such prior ordinance which provide for the issuing and enforcing of execution for any tax, assessment, fee, or charge required by any such ordinance, and such parts which impose fines or penalties for the nonpayment of the same, or for failure to take out a license, or failure to comply with any other provisions thereof, shall continue and remain in force and effect until such tax, assessment, fee, or charge shall be fully paid.

Section 3. SEVERABILITY

If any section, subsection, sentence, clause, phrase, or portion of this ordinance shall be declared invalid or unconstitutional by any Court of competent jurisdiction, or if the provisions of any part of this ordinance as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such invalidity shall not be construed to affect the portion of this ordinance not so held to be invalid, or the application of this ordinance to other circumstances not so held to be invalid. It is hereby declared as the intent that this ordinance would have been adopted had such invalid portion not been included herein.

Section 4. REPEALER

All ordinances or parts of ordinances in conflict with this ordinance, and not preserved hereby, are hereby repealed. All parts of such ordinances not in conflict herewith shall remain in full force and effect.

Section 5. EFFECTIVE DATE OF THIS ORDINANCE

This ordinance shall take effect on January 1, 2019, upon its approval by the Mayor and Aldermen of the City of Savannah and the provisions shall be in full force and effect on said date.

Adopted and approved on December 6, 2018.

Eddie W. DeLoach
Mayor

Attest:

Clerk of Council